

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025
4

A Bill

HOUSE BILL 1732

5 By: Representative Vaught
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For An Act To Be Entitled

8
9 AN ACT TO AMEND THE LAW CONCERNING TAX BENEFITS FOR
10 TEACHERS; TO INCREASE THE AMOUNT OF THE INCOME TAX
11 DEDUCTION ALLOWED FOR A TEACHER’S CLASSROOM
12 INVESTMENT; AND FOR OTHER PURPOSES.
13
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Subtitle

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16 TO INCREASE THE AMOUNT OF THE INCOME TAX
17 DEDUCTION ALLOWED FOR A TEACHER’S
18 CLASSROOM INVESTMENT.
19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code § 26-51-459(c), concerning the income tax
23 deduction for teachers’ classroom investment, is amended to read as follows:

24 (c) The deduction allowed under subsection (b) of this section shall
25 not exceed ~~five hundred dollars (\$500)~~ one thousand dollars (\$1,000) per
26 taxpayer or ~~one two thousand dollars (\$1,000)~~ (\$2,000) for taxpayers who are
27 married filing jointly if each taxpayer is a teacher.
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29 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax
30 years beginning on or after January 1, 2025.
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