

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

**Act 2187 of the Regular Session**

*As Engrossed: H3/10/05 H3/11/05 S4/7/05*

**A Bill**

1 State of Arkansas  
2 85th General Assembly  
3 Regular Session, 2005

HOUSE BILL 1628

4  
5 By: Representatives Roebuck, D. Creekmore, Wood, *Bright, Dickinson, Dunn, D. Evans, L. Evans,*  
6 *George, R. Green, Harris, Jeffrey, J. Johnson, Mack, M. Martin, Maxwell, Medley, Norton, Petrus, S.*  
7 *Prater, Ragland, Rosenbaum, Walters, Wells, Wills*  
8 By: Senator Wilkinson

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10  
11 **For An Act To Be Entitled**

12 AN ACT TO INCREASE THE STATE INCOME TAX EXEMPTION  
13 FOR ENLISTED ARMED SERVICES MEMBERS; AND FOR  
14 OTHER PURPOSES.

15  
16 **Subtitle**

17 AN ACT TO INCREASE THE STATE INCOME TAX  
18 EXEMPTION FOR ENLISTED ARMED SERVICES  
19 MEMBERS.

20  
21  
22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

23  
24 SECTION 1. Arkansas Code § 26-51-301(e), pertaining to a state  
25 individual income tax exemption, is amended as follows:

26 (e) The reduced tax tables cannot be used if the exemption provided  
27 for in § 26-51-306 or the six thousand dollar (\$6,000) exemption provided for  
28 in either §§ 26-51-306 or § 26-51-307 is claimed or if the taxpayer itemizes  
29 deductions.

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31 SECTION 2. Arkansas Code § 26-51-306 is amended as follows:

32 26-51-306. Compensation and benefits from military service.

33 (a)(1)(A) No member of the armed services of the United States shall  
34 be liable for or required to pay any income tax on the first six thousand  
35 dollars (\$6,000) of service pay or allowances.





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*APPROVED: 4/13/2005*