

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**
4 **By: Representative Wooldridge**

H.R.

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7 **HOUSE RESOLUTION**

8 REQUESTING THAT HOUSE BILL 1832 ENTITLED
9 "AN ACT TO PROVIDE THAT ANY TAXPAYER IN THE STATE
10 WHO IS MAINTAINING AND CARING FOR A TOTALLY AND
11 PERMANENTLY DISABLED SPOUSE IN HIS OR HER HOME
12 SHALL BE ENTITLED TO A STATE INCOME TAX CREDIT OF
13 FIVE HUNDRED DOLLARS (\$500) FOR EACH INCOME
14 YEAR; AND FOR OTHER PURPOSES."
15 BE REFERRED TO THE JOINT INTERIM COMMITTEE ON
16 REVENUE AND TAXATION FOR STUDY.

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19 WHEREAS, many persons in the state make the choice to keep a totally and
20 permanently disabled spouse in their home as opposed to placing the spouse in
21 a total care facility; and

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23 WHEREAS, maintaining a disabled spouse in the home ultimately saves the
24 State of Arkansas money; and

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26 WHEREAS, maintaining a disabled spouse in the home can be very costly;
27 and

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29 WHEREAS, presently the State of Arkansas provides a personal tax credit
30 for blind and deaf persons and persons caring for retarded children; and

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32 WHEREAS, House Bill 1832 is legislation intended to give relief to any
33 taxpayer caring for a disabled spouse in his home.

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35 NOW THEREFORE,

1 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE SEVENTY-EIGHTH GENERAL
2 ASSEMBLY OF THE STATE OF ARKANSAS:

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Request that House Bill 1832 entitled
"AN ACT TO PROVIDE THAT ANY TAXPAYER IN THE STATE WHO IS
MAINTAINING AND CARING FOR A TOTALLY AND PERMANENTLY DISABLED
SPOUSE IN HIS OR HER HOME SHALL BE ENTITLED TO A STATE INCOME
TAX CREDIT OF FIVE HUNDRED DOLLARS (\$500) FOR EACH INCOME YEAR;
AND FOR OTHER PURPOSES."

be referred to the Joint Interim Committee on Revenue and Taxation for study.

