

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.

1 State of Arkansas
2 84th General Assembly
3 Regular Session, 2003

A Bill

HOUSE BILL 2552

4
5 By: Representative Harris
6
7

For An Act To Be Entitled

8
9 AN ACT TO ELIMINATE THE NEED FOR MARRIED
10 TAXPAYERS TO FILE SEPARATE TAX RETURNS; AND FOR
11 OTHER PURPOSES.
12

Subtitle

13
14 TO ELIMINATE THE NEED FOR MARRIED
15 TAXPAYERS TO FILE SEPARATE TAX RETURNS.
16
17

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
19

20 SECTION 1. Arkansas Code § 26-51-201(a), regarding individual, trust,
21 and estate income tax returns, is amended to read as follows:

22 (a)(1) A tax is imposed upon, and with respect to, the entire income
23 of every resident, individual, trust, or estate. The tax shall be levied,
24 collected, and paid annually upon the entire net income as defined and
25 computed in this chapter at the following rates, giving effect to the tax
26 credits provided hereafter, in the manner set forth:

27 ~~(1)~~(A) On the first two thousand nine hundred ninety-nine
28 dollars (\$2,999) of net income or any part thereof, one percent (1%);

29 ~~(2)~~(B) On the next three thousand dollars (\$3,000) of net income
30 or any part thereof, two and one-half percent (2 1/2%);

31 ~~(3)~~(C) On the next three thousand dollars (\$3,000) of net income
32 or any part thereof, three and one-half percent (3 1/2%);

33 ~~(4)~~(D) On the next six thousand dollars (\$6,000) of net income
34 or any part thereof, four and one-half percent (4 1/2%);

35 ~~(5)~~(E) On the next ten thousand dollars (\$10,000) of net income
36 or any part thereof, six percent (6%); and



1 ~~(6)(F)~~ On net income of twenty-five thousand dollars (\$25,000)
2 and above, seven percent (7%).

3 (2) For married taxpayers filing a joint tax return, the tax
4 imposed shall be the same amount as would be levied if the married taxpayers
5 filed separate returns.

6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36