

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 87th General Assembly
3 Regular Session, 2009

A Bill

HOUSE BILL 1643

4
5 By: Representative Carter
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For An Act To Be Entitled

8
9 AN ACT TO INCREASE THE AMOUNT OF THE STANDARD
10 DEDUCTION FOR INCOME TAX PURPOSES; AND FOR OTHER
11 PURPOSES.
12

Subtitle

13
14 TO INCREASE THE AMOUNT OF THE STANDARD
15 DEDUCTION FOR INCOME TAX PURPOSES.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. Arkansas Code § 26-51-430(b), concerning the standard
21 income tax deduction, is amended to read as follows:

22 (b)(1) The standard deduction shall be ~~two thousand dollars (\$2,000)~~
23 two thousand five hundred dollars (\$2,500) per taxpayer.

24 (2) In the case of a married couple, each spouse shall be
25 entitled to claim a standard deduction of ~~two thousand dollars (\$2,000)~~ two
26 thousand five hundred dollars (\$2,500).
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28 SECTION 2. Effective Date. This act is effective for tax years
29 beginning on or after January 1, 2009.
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