

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
4

A Bill

HOUSE BILL 2062

5 By: Representative W. Lewellen
6
7

For An Act To Be Entitled

9 AN ACT TO EXEMPT TAXPAYERS THAT MEET CERTAIN AGE
10 AND INCOME REQUIREMENTS FROM PAYING STATE INCOME
11 TAX; AND FOR OTHER PURPOSES.
12

Subtitle

14 TO EXEMPT TAXPAYERS THAT MEET CERTAIN
15 AGE AND INCOME REQUIREMENTS FROM PAYING
16 STATE INCOME TAX.
17
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 3 is amended
22 to add an additional section to read as follows:

23 26-51-312. Senior citizen income tax exemption.

24 (a) An individual is not liable for or required to pay any state
25 income tax for a tax year if the individual:

26 (1) Is at least seventy-two (72) years of age during the tax
27 year; and

28 (2) Has net income of thirty thousand dollars (\$30,000) or less
29 for the tax year.

30 (b) The Director of the Department of Finance and Administration shall
31 promulgate rules and create all necessary income tax forms, returns,
32 schedules, or other materials necessary to carry out this section.
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34 SECTION 2. Effective date. Section 1 of this act is effective for tax
35 years beginning on or after January 1, 2009.
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