

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999
4

A Bill

Act 1131 of 1999
HOUSE BILL 1579

5 By: Representative Hunt
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For An Act To Be Entitled

9 "AN ACT TO AMEND THE ARKANSAS INCOME TAX ACT TO REVISE
10 THE MINIMUM GROSS INCOME LEVELS AT WHICH VARIOUS TYPES
11 OF TAXPAYERS ARE REQUIRED TO FILE ARKANSAS INDIVIDUAL
12 INCOME TAX RETURNS; AND FOR OTHER PURPOSES."
13

Subtitle

15 "REVISES THE MINIMUM GROSS INCOME LEVELS
16 AT WHICH VARIOUS TAXPAYERS ARE REQUIRED
17 TO FILE ARKANSAS INDIVIDUAL INCOME TAX
18 RETURNS."
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20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code 26-51-801(a) and (b) are amended to read as
24 follows:

25 "(a) Every person owning property or doing business in the State of
26 Arkansas shall file a return with the Director of the Department of Finance
27 and Administration showing his gross income and the deductions or credits
28 allowed by §§ 26-51-301, 26-51-302, and 26-51-436 if he has a gross income of:

29 (1) ~~Two thousand one hundred fifty dollars (\$2,150)~~ Three
30 thousand nine-hundred ninety-nine dollars (\$3,999) if married and not filing
31 jointly or married but living apart from the spouse at the end of the income
32 year or on the date the spouse died;

33 (2) ~~Five thousand five hundred fifty dollars (\$5,550)~~ Seven
34 thousand eight hundred dollars (\$7,800) if single and under sixty-five (65)
35 years of age;

36 (3) ~~Six thousand four hundred dollars (\$6,400)~~ Nine thousand

1 three hundred dollars (\$9,300) if single and sixty-five (65) years of age or
 2 over;

3 (4) ~~Seven thousand one hundred fifty dollars (\$7,150)~~ Twelve
 4 thousand one hundred dollars (\$12,100) if head of household and under sixty-
 5 five (65) years of age;

6 (5) ~~Eight thousand dollars (\$8,000)~~ Thirteen thousand dollars
 7 (\$13,000) if head of household and sixty-five (65) years of age or over;

8 (6) ~~Ten thousand dollars (\$10,000)~~ Fifteen thousand five hundred
 9 dollars (\$15,500) if married, filing jointly, and both spouses are under
 10 sixty-five (65) years of age;

11 (7) ~~Ten thousand six hundred fifty dollars (\$10,650)~~ Fifteen
 12 thousand six hundred dollars (\$15,600) if married, filing jointly, and one
 13 spouse is sixty-five (65) years of age or older;

14 (8) ~~Eleven thousand three hundred dollars (\$11,300)~~ Sixteen
 15 thousand two hundred dollars (\$16,200) if married, filing jointly, and both
 16 spouses are sixty-five (65) years of age or over;

17 (9) ~~Seven thousand eight hundred fifty dollars (\$7,850)~~ Fifteen
 18 thousand five hundred dollars (\$15,500) if a qualifying widow or widower with
 19 a dependent child and under sixty-five (65) years of age;

20 (10) ~~Eight thousand five hundred dollars (\$8,500)~~ Sixteen
 21 thousand dollars (\$16,000) if a qualifying widow or widower with a dependent
 22 child and sixty-five (65) years of age or over.

23 (b) If husband and wife are living together and have an aggregate gross
 24 income of ~~ten thousand dollars (\$10,000)~~ fifteen thousand five hundred dollars
 25 (\$15,500) or over, each shall make a return unless the income of each is
 26 included in a single joint return."

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 28 SECTION 2. All provisions of this act of a general and permanent nature
 29 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
 30 Revision Commission shall incorporate the same in the Code.

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 32 SECTION 3. If any provision of this act or the application thereof to
 33 any person or circumstance is held invalid, such invalidity shall not affect
 34 other provisions or applications of the act which can be given effect without
 35 the invalid provision or application, and to this end the provisions of this
 36 act are declared to be severable.

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SECTION 4. All laws and parts of laws in conflict with this act are hereby repealed.

APPROVED: 4/6/1999