

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.

Act 736 of the Regular Session

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011
4

As Engrossed: H1/31/11

A Bill

HOUSE BILL 1056

5 By: Representatives Lindsey, Webb, Pierce, Patterson, Gaskill, Barnett, Tyler, J. Edwards, B. Wilkins, T.
6 Rogers, Summers, Leding, Love, *Baird, Harris, Carnine, Clemmer, Hyde, Kerr, G. Smith, Wright,*
7 *Collins, J. Roebuck, Allen, Woods, Westerman, Ingram, Lenderman, Garner, Williams*
8 By: Senators L. Chesterfield, *Elliott, J. Jeffress, J. Key, Madison, S. Harrelson, Files, M. Lamoureux, B.*
9 *Sample, J. Taylor, Teague, E. Williams*

For An Act To Be Entitled

10
11 AN ACT TO PROVIDE ADDITIONAL INCOME TAX RELIEF TO
12 HEAD OF HOUSEHOLD TAXPAYERS WITH TWO (2) OR MORE
13 DEPENDENTS; AND FOR OTHER PURPOSES.
14

Subtitle

15
16
17 TO PROVIDE ADDITIONAL INCOME TAX RELIEF
18 TO HEAD OF HOUSEHOLD TAXPAYERS WITH TWO
19 (2) OR MORE DEPENDENTS.
20

21
22
23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

24
25 SECTION 1. Arkansas Code § 26-51-301 is amended to read as follows:

26 26-51-301. Individuals exempt from taxation or qualifying for the low
27 income tax credit.

28 (a) As used in this section:

29 (1) "Head of household" means the same as defined in 26 U.S.C. §
30 2(b) of the Internal Revenue Code of 1986, as in effect on ~~January 1, 2007~~
31 January 1, 2011; and

32 (2) "Qualifying widow or widower" means the "surviving spouse"
33 as defined in 26 U.S.C. § 2(a) of the Internal Revenue Code of 1986, as in
34 effect on ~~January 1, 2007~~ January 1, 2011.

35 (b)(1) Beginning with tax year ~~2007~~ 2010, the following taxpayers are
36 exempt from state individual income tax:



1 ~~(1)(A)~~ A single individual whose gross income ~~does not~~
2 ~~exceed ten thousand two hundred dollars (\$10,200)~~ is less than ten thousand
3 six hundred eighty-two dollars (\$10,682) for any income year;

4 ~~(2)(B)~~ A married couple filing jointly with one (1) or
5 fewer dependents whose gross income ~~does not exceed seventeen thousand two~~
6 ~~hundred dollars (\$17,200)~~ is less than eighteen thousand twelve dollars
7 (\$18,012) for any income year;

8 ~~(3)(C)~~ A married couple filing jointly with two (2) or
9 more dependents whose gross income ~~does not exceed twenty thousand seven~~
10 ~~hundred dollars (\$20,700)~~ is less than twenty-one thousand six hundred
11 seventy-seven dollars (\$21,677) for any income year; and

12 ~~(4)(D)~~ A head of household or qualifying widow or widower
13 with one (1) or more dependents whose gross income ~~does not exceed fourteen~~
14 ~~thousand five hundred dollars (\$14,500)~~ is less than fifteen thousand one
15 hundred eighty-five dollars (\$15,185) for any income year.

16 (2) Beginning with tax year 2011:

17 (A) A head of household or qualifying widow or widower
18 with one (1) or fewer dependents whose gross income is less than the 2010
19 base rate of fifteen thousand one hundred eighty-five dollars (\$15,185) plus
20 the yearly cost-of-living adjustment provided by subsection (e) for any
21 income year is exempt from state individual income tax; and

22 (B) A head of household or qualifying widow or widower
23 with two (2) or more dependents whose gross income is less than the 2010 base
24 rate of eighteen thousand one hundred one dollars (\$18,101) plus the yearly
25 cost-of-living adjustment provided by subsection (e) for any income year is
26 exempt from state individual income tax.

27 (c)(1) Beginning with tax year ~~2007~~ 2010, the following taxpayers are
28 eligible for a low income tax credit:

29 ~~(1)(A)~~ A single individual whose gross income for the
30 taxable year is ~~more than ten thousand two hundred dollars (\$10,200)~~ ten
31 thousand six hundred eighty-two dollars (\$10,682) or more but less than
32 ~~thirteen thousand five hundred dollars (\$13,500)~~ fourteen thousand dollars
33 (\$14,000);

34 ~~(2)(B)~~ A married couple filing jointly with one (1) or
35 fewer dependents whose gross income for the taxable year is ~~more than~~
36 ~~seventeen thousand two hundred dollars (\$17,200)~~ eighteen thousand twelve

1 dollars (\$18,012) or more but less than ~~twenty-one thousand four hundred~~
2 ~~dollars (\$21,400) twenty-two thousand four hundred dollars (\$22,400);~~

3 ~~(3)(C)~~ A married couple filing jointly with two (2) or
4 more dependents whose gross income for the taxable year is ~~more than twenty~~
5 ~~thousand seven hundred dollars (\$20,700) twenty-one thousand six hundred~~
6 seventy-seven dollars (\$21,677) or more but less than ~~twenty-six thousand~~
7 ~~seven hundred dollars (\$26,700) twenty-seven thousand eight hundred dollars~~
8 (\$27,800); and

9 ~~(4)(D)~~ A head of household or a qualifying widow or
10 widower with one (1) or more dependents whose gross income for the taxable
11 year is ~~more than fourteen thousand five hundred dollars (\$14,500) fifteen~~
12 thousand one hundred eighty-five dollars (\$15,185) or more but less than
13 nineteen thousand ~~dollars (\$19,000) six hundred dollars (\$19,600).~~

14 (2) Beginning with tax year 2011:

15 (A) A head of household or a qualifying widow or widower
16 with one (1) or fewer dependents whose gross income for the taxable year is
17 more than the 2010 base rate of fifteen thousand one hundred eighty-five
18 dollars (\$15,185) plus the cost-of-living adjustment provided by subsection
19 (e) of this section but less than the 2010 base rate of nineteen thousand six
20 hundred dollars (\$19,600) plus the cost-of-living adjustment provided by
21 subsection (e) of this section is eligible for a low income tax credit; and

22 (B) A head of household or a qualifying widow or widower
23 with two (2) or more dependents whose gross income for the taxable year is
24 more than the 2010 base rate of eighteen thousand one hundred one dollars
25 (\$18,101) plus the cost-of-living adjustment provided by subsection (e) of
26 this section but less than the 2010 base rate of twenty-two thousand two
27 hundred dollars (\$22,200) plus the cost-of-living adjustment provided by
28 subsection (e) of this section is eligible for a low income tax credit.

29
30 (d)(1) For income tax year ~~2007~~ 2010, the low income tax credit in
31 ~~subsection (e) subdivision (c)(1)~~ of this section shall be determined in
32 accordance with the tables below, based upon the taxpayer's filing status:

33 Single Taxpayer

34 ~~From But Less Than Credit Amount~~

35 ~~\$10,201 \$10,300 \$130~~

36 ~~\$10,301 \$10,400 \$126~~

1	\$10,401	\$10,500	\$122
2	\$10,501	\$10,600	\$118
3	\$10,601	\$10,700	\$114
4	\$10,701	\$10,800	\$110
5	\$10,801	\$10,900	\$106
6	\$10,901	\$11,000	\$102
7	\$11,001	\$11,100	\$98
8	\$11,101	\$11,200	\$94
9	\$11,201	\$11,300	\$90
10	\$11,301	\$11,400	\$86
11	\$11,401	\$11,500	\$82
12	\$11,501	\$11,600	\$78
13	\$11,601	\$11,700	\$74
14	\$11,701	\$11,800	\$70
15	\$11,801	\$11,900	\$66
16	\$11,901	\$12,000	\$62
17	\$12,001	\$12,100	\$58
18	\$12,101	\$12,200	\$54
19	\$12,201	\$12,300	\$50
20	\$12,301	\$12,400	\$46
21	\$12,401	\$12,500	\$42
22	\$12,501	\$12,600	\$38
23	\$12,601	\$12,700	\$34
24	\$12,701	\$12,800	\$30
25	\$12,801	\$12,900	\$26
26	\$12,901	\$13,000	\$22
27	\$13,001	\$13,100	\$18
28	\$13,101	\$13,200	\$14
29	\$13,201	\$13,300	\$10
30	\$13,301	\$13,400	\$6
31	\$13,401	\$13,500	\$2

32

	<u>From</u>	<u>Less Than</u>	<u>Credit</u>
33	\$ 10,682	\$ 10,700	\$ 133
34	\$ 10,701	\$ 10,800	\$ 129
35	\$ 10,801	\$ 10,900	\$ 125
36			

1	<u>\$ 10,901</u>	<u>\$ 11,000</u>	<u>\$ 121</u>
2	<u>\$ 11,001</u>	<u>\$ 11,100</u>	<u>\$ 117</u>
3	<u>\$ 11,101</u>	<u>\$ 11,200</u>	<u>\$ 113</u>
4	<u>\$ 11,201</u>	<u>\$ 11,300</u>	<u>\$ 109</u>
5	<u>\$ 11,301</u>	<u>\$ 11,400</u>	<u>\$ 105</u>
6	<u>\$ 11,401</u>	<u>\$ 11,500</u>	<u>\$ 101</u>
7	<u>\$ 11,501</u>	<u>\$ 11,600</u>	<u>\$ 97</u>
8	<u>\$ 11,601</u>	<u>\$ 11,700</u>	<u>\$ 93</u>
9	<u>\$ 11,701</u>	<u>\$ 11,800</u>	<u>\$ 89</u>
10	<u>\$ 11,801</u>	<u>\$ 11,900</u>	<u>\$ 85</u>
11	<u>\$ 11,901</u>	<u>\$ 12,000</u>	<u>\$ 81</u>
12	<u>\$ 12,001</u>	<u>\$ 12,100</u>	<u>\$ 77</u>
13	<u>\$ 12,101</u>	<u>\$ 12,200</u>	<u>\$ 73</u>
14	<u>\$ 12,201</u>	<u>\$ 12,300</u>	<u>\$ 69</u>
15	<u>\$ 12,301</u>	<u>\$ 12,400</u>	<u>\$ 65</u>
16	<u>\$ 12,401</u>	<u>\$ 12,500</u>	<u>\$ 61</u>
17	<u>\$ 12,501</u>	<u>\$ 12,600</u>	<u>\$ 57</u>
18	<u>\$ 12,601</u>	<u>\$ 12,700</u>	<u>\$ 53</u>
19	<u>\$ 12,701</u>	<u>\$ 12,800</u>	<u>\$ 49</u>
20	<u>\$ 12,801</u>	<u>\$ 12,900</u>	<u>\$ 45</u>
21	<u>\$ 12,901</u>	<u>\$ 13,000</u>	<u>\$ 41</u>
22	<u>\$ 13,001</u>	<u>\$ 13,100</u>	<u>\$ 37</u>
23	<u>\$ 13,101</u>	<u>\$ 13,200</u>	<u>\$ 33</u>
24	<u>\$ 13,201</u>	<u>\$ 13,300</u>	<u>\$ 29</u>
25	<u>\$ 13,301</u>	<u>\$ 13,400</u>	<u>\$ 25</u>
26	<u>\$ 13,401</u>	<u>\$ 13,500</u>	<u>\$ 21</u>
27	<u>\$ 13,501</u>	<u>\$ 13,600</u>	<u>\$ 17</u>
28	<u>\$ 13,601</u>	<u>\$ 13,700</u>	<u>\$ 13</u>
29	<u>\$ 13,701</u>	<u>\$ 13,800</u>	<u>\$ 9</u>
30	<u>\$ 13,801</u>	<u>\$ 13,900</u>	<u>\$ 5</u>
31	<u>\$ 13,901</u>	<u>\$ 14,000</u>	<u>\$ 1</u>

32

33 Married Filing Jointly With One (1) or Fewer Dependents34 ~~From But Less Than~~ ~~Credit Amount~~35 ~~\$17,201~~ ~~\$17,300~~ ~~\$290~~36 ~~\$17,301~~ ~~\$17,400~~ ~~\$283~~

1	\$17,401	\$17,500	\$276
2	\$17,501	\$17,600	\$269
3	\$17,601	\$17,700	\$262
4	\$17,701	\$17,800	\$255
5	\$17,801	\$17,900	\$248
6	\$17,901	\$18,000	\$241
7	\$18,001	\$18,100	\$234
8	\$18,101	\$18,200	\$227
9	\$18,201	\$18,300	\$220
10	\$18,301	\$18,400	\$213
11	\$18,401	\$18,500	\$206
12	\$18,501	\$18,600	\$199
13	\$18,601	\$18,700	\$192
14	\$18,701	\$18,800	\$185
15	\$18,801	\$18,900	\$178
16	\$18,901	\$19,000	\$171
17	\$19,001	\$19,100	\$164
18	\$19,101	\$19,200	\$157
19	\$19,201	\$19,300	\$150
20	\$19,301	\$19,400	\$143
21	\$19,401	\$19,500	\$136
22	\$19,501	\$19,600	\$129
23	\$19,601	\$19,700	\$122
24	\$19,701	\$19,800	\$115
25	\$19,801	\$19,900	\$108
26	\$19,901	\$20,000	\$101
27	\$20,001	\$20,100	\$94
28	\$20,101	\$20,200	\$87
29	\$20,201	\$20,300	\$80
30	\$20,301	\$20,400	\$73
31	\$20,401	\$20,500	\$66
32	\$20,501	\$20,600	\$59
33	\$20,601	\$20,700	\$52
34	\$20,701	\$20,800	\$45
35	\$20,801	\$20,900	\$38
36	\$20,901	\$21,000	\$31

1 ~~\$21,001~~ ~~\$21,100~~ ~~\$24~~
 2 ~~\$21,101~~ ~~\$21,200~~ ~~\$17~~
 3 ~~\$21,201~~ ~~\$21,300~~ ~~\$10~~
 4 ~~\$21,301~~ ~~\$21,400~~ ~~\$3~~

5

	<u>From</u>	<u>Less Than</u>	<u>Credit</u>
6			
7	<u>\$18,012</u>	<u>\$ 18,100</u>	<u>\$ 302</u>
8	<u>\$18,101</u>	<u>\$ 18,200</u>	<u>\$ 295</u>
9	<u>\$18,201</u>	<u>\$ 18,300</u>	<u>\$ 288</u>
10	<u>\$18,301</u>	<u>\$ 18,400</u>	<u>\$ 281</u>
11	<u>\$18,401</u>	<u>\$ 18,500</u>	<u>\$ 274</u>
12	<u>\$18,501</u>	<u>\$ 18,600</u>	<u>\$ 267</u>
13	<u>\$18,601</u>	<u>\$ 18,700</u>	<u>\$ 260</u>
14	<u>\$18,701</u>	<u>\$ 18,800</u>	<u>\$ 253</u>
15	<u>\$18,801</u>	<u>\$ 18,900</u>	<u>\$ 246</u>
16	<u>\$18,901</u>	<u>\$ 19,000</u>	<u>\$ 239</u>
17	<u>\$19,001</u>	<u>\$ 19,100</u>	<u>\$ 232</u>
18	<u>\$19,101</u>	<u>\$ 19,200</u>	<u>\$ 225</u>
19	<u>\$19,201</u>	<u>\$ 19,300</u>	<u>\$ 218</u>
20	<u>\$19,301</u>	<u>\$ 19,400</u>	<u>\$ 211</u>
21	<u>\$19,401</u>	<u>\$ 19,500</u>	<u>\$ 204</u>
22	<u>\$19,501</u>	<u>\$ 19,600</u>	<u>\$ 197</u>
23	<u>\$19,601</u>	<u>\$ 19,700</u>	<u>\$ 190</u>
24	<u>\$19,701</u>	<u>\$ 19,800</u>	<u>\$ 183</u>
25	<u>\$19,801</u>	<u>\$ 19,900</u>	<u>\$ 176</u>
26	<u>\$19,901</u>	<u>\$ 20,000</u>	<u>\$ 169</u>
27	<u>\$20,001</u>	<u>\$ 20,100</u>	<u>\$ 162</u>
28	<u>\$20,101</u>	<u>\$ 20,200</u>	<u>\$ 155</u>
29	<u>\$20,201</u>	<u>\$ 20,300</u>	<u>\$ 148</u>
30	<u>\$20,301</u>	<u>\$ 20,400</u>	<u>\$ 141</u>
31	<u>\$20,401</u>	<u>\$ 20,500</u>	<u>\$ 134</u>
32	<u>\$20,501</u>	<u>\$ 20,600</u>	<u>\$ 127</u>
33	<u>\$20,601</u>	<u>\$ 20,700</u>	<u>\$ 120</u>
34	<u>\$20,701</u>	<u>\$ 20,800</u>	<u>\$ 113</u>
35	<u>\$20,801</u>	<u>\$ 20,900</u>	<u>\$ 106</u>
36	<u>\$20,901</u>	<u>\$ 21,000</u>	<u>\$ 99</u>

1	<u>\$21,001</u>	<u>\$ 21,100</u>	<u>\$ 92</u>
2	<u>\$21,101</u>	<u>\$ 21,200</u>	<u>\$ 85</u>
3	<u>\$21,201</u>	<u>\$ 21,300</u>	<u>\$ 78</u>
4	<u>\$21,301</u>	<u>\$ 21,400</u>	<u>\$ 71</u>
5	<u>\$21,401</u>	<u>\$ 21,500</u>	<u>\$ 64</u>
6	<u>\$21,501</u>	<u>\$ 21,600</u>	<u>\$ 57</u>
7	<u>\$21,601</u>	<u>\$ 21,700</u>	<u>\$ 50</u>
8	<u>\$21,701</u>	<u>\$ 21,800</u>	<u>\$ 43</u>
9	<u>\$21,801</u>	<u>\$ 21,900</u>	<u>\$ 36</u>
10	<u>\$21,901</u>	<u>\$ 22,000</u>	<u>\$ 29</u>
11	<u>\$22,001</u>	<u>\$ 22,100</u>	<u>\$ 22</u>
12	<u>\$22,101</u>	<u>\$ 22,200</u>	<u>\$ 15</u>
13	<u>\$22,201</u>	<u>\$ 22,300</u>	<u>\$ 8</u>
14	<u>\$22,301</u>	<u>\$ 22,400</u>	<u>\$ 1</u>

15

16 Married Filing Jointly With Two (2) or More Dependents

17 ~~From But Less Than Credit Amount~~

18	\$20,701	\$20,800	\$416
19	\$20,801	\$20,900	\$409
20	\$20,901	\$21,000	\$402
21	\$21,001	\$21,100	\$395
22	\$21,101	\$21,200	\$388
23	\$21,201	\$21,300	\$381
24	\$21,301	\$21,400	\$374
25	\$21,401	\$21,500	\$367
26	\$21,501	\$21,600	\$360
27	\$21,601	\$21,700	\$353
28	\$21,701	\$21,800	\$346
29	\$21,801	\$21,900	\$339
30	\$21,901	\$22,000	\$332
31	\$22,001	\$22,100	\$325
32	\$22,101	\$22,200	\$318
33	\$22,201	\$22,300	\$311
34	\$22,301	\$22,400	\$304
35	\$22,401	\$22,500	\$297
36	\$22,501	\$22,600	\$290

1	\$22,601	\$22,700	\$283
2	\$22,701	\$22,800	\$276
3	\$22,801	\$22,900	\$269
4	\$22,901	\$23,000	\$262
5	\$23,001	\$23,100	\$255
6	\$23,101	\$23,200	\$248
7	\$23,201	\$23,300	\$241
8	\$23,301	\$23,400	\$234
9	\$23,401	\$23,500	\$227
10	\$23,501	\$23,600	\$220
11	\$23,601	\$23,700	\$213
12	\$23,701	\$23,800	\$206
13	\$23,801	\$23,900	\$199
14	\$23,901	\$24,000	\$192
15	\$24,001	\$24,100	\$185
16	\$24,101	\$24,200	\$178
17	\$24,201	\$24,300	\$171
18	\$24,301	\$24,400	\$164
19	\$24,401	\$24,500	\$157
20	\$24,501	\$24,600	\$150
21	\$24,601	\$24,700	\$143
22	\$24,701	\$24,800	\$136
23	\$24,801	\$24,900	\$129
24	\$24,901	\$25,000	\$122
25	\$25,001	\$25,100	\$115
26	\$25,101	\$25,200	\$108
27	\$25,201	\$25,300	\$101
28	\$25,301	\$25,400	\$94
29	\$25,401	\$25,500	\$87
30	\$25,501	\$25,600	\$80
31	\$25,601	\$25,700	\$73
32	\$25,701	\$25,800	\$66
33	\$25,801	\$25,900	\$59
34	\$25,901	\$26,000	\$52
35	\$26,001	\$26,100	\$45
36	\$26,101	\$26,200	\$38

1	\$26,201	\$26,300	\$31
2	\$26,301	\$26,400	\$24
3	\$26,401	\$26,500	\$17
4	\$26,501	\$26,600	\$10
5	\$26,601	\$26,700	\$3
6			
7	<u>From</u>	<u>Less Than</u>	<u>Credit</u>
8	<u>\$21,677</u>	<u>\$ 21,700</u>	<u>\$ 432</u>
9	<u>\$21,701</u>	<u>\$ 21,800</u>	<u>\$ 425</u>
10	<u>\$21,801</u>	<u>\$ 21,900</u>	<u>\$ 418</u>
11	<u>\$21,901</u>	<u>\$ 22,000</u>	<u>\$ 411</u>
12	<u>\$22,001</u>	<u>\$ 22,100</u>	<u>\$ 404</u>
13	<u>\$22,101</u>	<u>\$ 22,200</u>	<u>\$ 397</u>
14	<u>\$22,201</u>	<u>\$ 22,300</u>	<u>\$ 390</u>
15	<u>\$22,301</u>	<u>\$ 22,400</u>	<u>\$ 383</u>
16	<u>\$22,401</u>	<u>\$ 22,500</u>	<u>\$ 376</u>
17	<u>\$22,501</u>	<u>\$ 22,600</u>	<u>\$ 369</u>
18	<u>\$22,601</u>	<u>\$ 22,700</u>	<u>\$ 362</u>
19	<u>\$22,701</u>	<u>\$ 22,800</u>	<u>\$ 355</u>
20	<u>\$22,801</u>	<u>\$ 22,900</u>	<u>\$ 348</u>
21	<u>\$22,901</u>	<u>\$ 23,000</u>	<u>\$ 341</u>
22	<u>\$23,001</u>	<u>\$ 23,100</u>	<u>\$ 334</u>
23	<u>\$23,101</u>	<u>\$ 23,200</u>	<u>\$ 327</u>
24	<u>\$23,201</u>	<u>\$ 23,300</u>	<u>\$ 320</u>
25	<u>\$23,301</u>	<u>\$ 23,400</u>	<u>\$ 313</u>
26	<u>\$23,401</u>	<u>\$ 23,500</u>	<u>\$ 306</u>
27	<u>\$23,501</u>	<u>\$ 23,600</u>	<u>\$ 299</u>
28	<u>\$23,601</u>	<u>\$ 23,700</u>	<u>\$ 292</u>
29	<u>\$23,701</u>	<u>\$ 23,800</u>	<u>\$ 285</u>
30	<u>\$23,801</u>	<u>\$ 23,900</u>	<u>\$ 278</u>
31	<u>\$23,901</u>	<u>\$ 24,000</u>	<u>\$ 271</u>
32	<u>\$24,001</u>	<u>\$ 24,100</u>	<u>\$ 264</u>
33	<u>\$24,101</u>	<u>\$ 24,200</u>	<u>\$ 257</u>
34	<u>\$24,201</u>	<u>\$ 24,300</u>	<u>\$ 250</u>
35	<u>\$24,301</u>	<u>\$ 24,400</u>	<u>\$ 243</u>
36	<u>\$24,401</u>	<u>\$ 24,500</u>	<u>\$ 236</u>

1	<u>\$24,501</u>	<u>\$ 24,600</u>	<u>\$ 229</u>
2	<u>\$24,601</u>	<u>\$ 24,700</u>	<u>\$ 222</u>
3	<u>\$24,701</u>	<u>\$ 24,800</u>	<u>\$ 215</u>
4	<u>\$24,801</u>	<u>\$ 24,900</u>	<u>\$ 208</u>
5	<u>\$24,901</u>	<u>\$ 25,000</u>	<u>\$ 201</u>
6	<u>\$25,001</u>	<u>\$ 25,100</u>	<u>\$ 194</u>
7	<u>\$25,101</u>	<u>\$ 25,200</u>	<u>\$ 187</u>
8	<u>\$25,201</u>	<u>\$ 25,300</u>	<u>\$ 180</u>
9	<u>\$25,301</u>	<u>\$ 25,400</u>	<u>\$ 173</u>
10	<u>\$25,401</u>	<u>\$ 25,500</u>	<u>\$ 166</u>
11	<u>\$25,501</u>	<u>\$ 25,600</u>	<u>\$ 159</u>
12	<u>\$25,601</u>	<u>\$ 25,700</u>	<u>\$ 152</u>
13	<u>\$25,701</u>	<u>\$ 25,800</u>	<u>\$ 145</u>
14	<u>\$25,801</u>	<u>\$ 25,900</u>	<u>\$ 138</u>
15	<u>\$25,901</u>	<u>\$ 26,000</u>	<u>\$ 131</u>
16	<u>\$26,001</u>	<u>\$ 26,100</u>	<u>\$ 124</u>
17	<u>\$26,101</u>	<u>\$ 26,200</u>	<u>\$ 117</u>
18	<u>\$26,201</u>	<u>\$ 26,300</u>	<u>\$ 110</u>
19	<u>\$26,301</u>	<u>\$ 26,400</u>	<u>\$ 103</u>
20	<u>\$26,401</u>	<u>\$ 26,500</u>	<u>\$ 96</u>
21	<u>\$26,501</u>	<u>\$ 26,600</u>	<u>\$ 89</u>
22	<u>\$26,601</u>	<u>\$ 26,700</u>	<u>\$ 82</u>
23	<u>\$26,701</u>	<u>\$ 26,800</u>	<u>\$ 75</u>
24	<u>\$26,801</u>	<u>\$ 26,900</u>	<u>\$ 68</u>
25	<u>\$26,901</u>	<u>\$ 27,000</u>	<u>\$ 61</u>
26	<u>\$27,001</u>	<u>\$ 27,100</u>	<u>\$ 54</u>
27	<u>\$27,101</u>	<u>\$ 27,200</u>	<u>\$ 47</u>
28	<u>\$27,201</u>	<u>\$ 27,300</u>	<u>\$ 40</u>
29	<u>\$27,301</u>	<u>\$ 27,400</u>	<u>\$ 33</u>
30	<u>\$27,401</u>	<u>\$ 27,500</u>	<u>\$ 26</u>
31	<u>\$27,501</u>	<u>\$ 27,600</u>	<u>\$ 19</u>
32	<u>\$27,601</u>	<u>\$ 27,700</u>	<u>\$ 12</u>
33	<u>\$27,701</u>	<u>\$ 27,800</u>	<u>\$ 5</u>

34

35 Head of Household/Qualifying Widow or Widower With One (1) or More Dependents
36 for Tax Year 2010 and with One (1) or Fewer Dependents Beginning with Tax

1	<u>Year 2011</u>		
2	From	But Less Than	Credit Amount
3	\$14,501	\$14,600	\$265
4	\$14,601	\$14,700	\$259
5	\$14,701	\$14,800	\$253
6	\$14,801	\$14,900	\$247
7	\$14,901	\$15,000	\$241
8	\$15,001	\$15,100	\$235
9	\$15,101	\$15,200	\$229
10	\$15,201	\$15,300	\$223
11	\$15,301	\$15,400	\$217
12	\$15,401	\$15,500	\$211
13	\$15,501	\$15,600	\$205
14	\$15,601	\$15,700	\$199
15	\$15,701	\$15,800	\$193
16	\$15,801	\$15,900	\$187
17	\$15,901	\$16,000	\$181
18	\$16,001	\$16,100	\$175
19	\$16,101	\$16,200	\$169
20	\$16,201	\$16,300	\$163
21	\$16,301	\$16,400	\$157
22	\$16,401	\$16,500	\$151
23	\$16,501	\$16,600	\$145
24	\$16,601	\$16,700	\$139
25	\$16,701	\$16,800	\$133
26	\$16,801	\$16,900	\$127
27	\$16,901	\$17,000	\$121
28	\$17,001	\$17,100	\$115
29	\$17,101	\$17,200	\$109
30	\$17,201	\$17,300	\$103
31	\$17,301	\$17,400	\$97
32	\$17,401	\$17,500	\$91
33	\$17,501	\$17,600	\$85
34	\$17,601	\$17,700	\$79
35	\$17,701	\$17,800	\$73
36	\$17,801	\$17,900	\$67

1	\$17,901	\$18,000	\$61
2	\$18,001	\$18,100	\$55
3	\$18,101	\$18,200	\$49
4	\$18,201	\$18,300	\$43
5	\$18,301	\$18,400	\$37
6	\$18,401	\$18,500	\$31
7	\$18,501	\$18,600	\$25
8	\$18,601	\$18,700	\$19
9	\$18,701	\$18,800	\$13
10	\$18,801	\$18,900	\$7
11	\$18,901	\$19,000	\$1

12

13	<u>From</u>	<u>Less Than</u>	<u>Credit</u>
14	<u>\$15,185</u>	<u>\$ 15,200</u>	<u>\$ 270</u>
15	<u>\$15,201</u>	<u>\$ 15,300</u>	<u>\$ 264</u>
16	<u>\$15,301</u>	<u>\$ 15,400</u>	<u>\$ 258</u>
17	<u>\$15,401</u>	<u>\$ 15,500</u>	<u>\$ 252</u>
18	<u>\$15,501</u>	<u>\$ 15,600</u>	<u>\$ 246</u>
19	<u>\$15,601</u>	<u>\$ 15,700</u>	<u>\$ 240</u>
20	<u>\$15,701</u>	<u>\$ 15,800</u>	<u>\$ 234</u>
21	<u>\$15,801</u>	<u>\$ 15,900</u>	<u>\$ 228</u>
22	<u>\$15,901</u>	<u>\$ 16,000</u>	<u>\$ 222</u>
23	<u>\$16,001</u>	<u>\$ 16,100</u>	<u>\$ 216</u>
24	<u>\$16,101</u>	<u>\$ 16,200</u>	<u>\$ 210</u>
25	<u>\$16,201</u>	<u>\$ 16,300</u>	<u>\$ 204</u>
26	<u>\$16,301</u>	<u>\$ 16,400</u>	<u>\$ 198</u>
27	<u>\$16,401</u>	<u>\$ 16,500</u>	<u>\$ 192</u>
28	<u>\$16,501</u>	<u>\$ 16,600</u>	<u>\$ 186</u>
29	<u>\$16,601</u>	<u>\$ 16,700</u>	<u>\$ 180</u>
30	<u>\$16,701</u>	<u>\$ 16,800</u>	<u>\$ 174</u>
31	<u>\$16,801</u>	<u>\$ 16,900</u>	<u>\$ 168</u>
32	<u>\$16,901</u>	<u>\$ 17,000</u>	<u>\$ 162</u>
33	<u>\$17,001</u>	<u>\$ 17,100</u>	<u>\$ 156</u>
34	<u>\$17,101</u>	<u>\$ 17,200</u>	<u>\$ 150</u>
35	<u>\$17,201</u>	<u>\$ 17,300</u>	<u>\$ 144</u>
36	<u>\$17,301</u>	<u>\$ 17,400</u>	<u>\$ 138</u>

1	<u>\$17,401</u>	<u>\$ 17,500</u>	<u>\$ 132</u>
2	<u>\$17,501</u>	<u>\$ 17,600</u>	<u>\$ 126</u>
3	<u>\$17,601</u>	<u>\$ 17,700</u>	<u>\$ 120</u>
4	<u>\$17,701</u>	<u>\$ 17,800</u>	<u>\$ 114</u>
5	<u>\$17,801</u>	<u>\$ 17,900</u>	<u>\$ 108</u>
6	<u>\$17,901</u>	<u>\$ 18,000</u>	<u>\$ 102</u>
7	<u>\$18,001</u>	<u>\$ 18,100</u>	<u>\$ 96</u>
8	<u>\$18,101</u>	<u>\$ 18,200</u>	<u>\$ 90</u>
9	<u>\$18,201</u>	<u>\$ 18,300</u>	<u>\$ 84</u>
10	<u>\$18,301</u>	<u>\$ 18,400</u>	<u>\$ 78</u>
11	<u>\$18,401</u>	<u>\$ 18,500</u>	<u>\$ 72</u>
12	<u>\$18,501</u>	<u>\$ 18,600</u>	<u>\$ 66</u>
13	<u>\$18,601</u>	<u>\$ 18,700</u>	<u>\$ 60</u>
14	<u>\$18,701</u>	<u>\$ 18,800</u>	<u>\$ 54</u>
15	<u>\$18,801</u>	<u>\$ 18,900</u>	<u>\$ 48</u>
16	<u>\$18,901</u>	<u>\$ 19,000</u>	<u>\$ 42</u>
17	<u>\$19,001</u>	<u>\$ 19,100</u>	<u>\$ 36</u>
18	<u>\$19,101</u>	<u>\$ 19,200</u>	<u>\$ 30</u>
19	<u>\$19,201</u>	<u>\$ 19,300</u>	<u>\$ 24</u>
20	<u>\$19,301</u>	<u>\$ 19,400</u>	<u>\$ 18</u>
21	<u>\$19,401</u>	<u>\$ 19,500</u>	<u>\$ 12</u>
22	<u>\$19,501</u>	<u>\$ 19,600</u>	<u>\$ 6</u>

23

24 (2) For income tax year 2011, the low income tax credit in
 25 subdivision (c)(2)(B) of this section shall be determined using the 2010
 26 base-year table below and adding the yearly cost-of-living adjustment
 27 provided in subsection (e) of this section:
 28 Head of Household/Qualifying Widow or Widower With Two (2) or More Dependents

29

30	<u>From</u>	<u>Less Than</u>	<u>Credit</u>
31	<u>\$18,101</u>	<u>\$ 18,200</u>	<u>\$ 365</u>
32	<u>\$18,201</u>	<u>\$ 18,300</u>	<u>\$ 356</u>
33	<u>\$18,301</u>	<u>\$ 18,400</u>	<u>\$ 347</u>
34	<u>\$18,401</u>	<u>\$ 18,500</u>	<u>\$ 338</u>
35	<u>\$18,501</u>	<u>\$ 18,600</u>	<u>\$ 329</u>
36	<u>\$18,601</u>	<u>\$ 18,700</u>	<u>\$ 320</u>

1	<u>\$18,701</u>	<u>\$ 18,800</u>	<u>\$ 311</u>
2	<u>\$18,801</u>	<u>\$ 18,900</u>	<u>\$ 302</u>
3	<u>\$18,901</u>	<u>\$ 19,000</u>	<u>\$ 293</u>
4	<u>\$19,001</u>	<u>\$ 19,100</u>	<u>\$ 284</u>
5	<u>\$19,101</u>	<u>\$ 19,200</u>	<u>\$ 275</u>
6	<u>\$19,201</u>	<u>\$ 19,300</u>	<u>\$ 266</u>
7	<u>\$19,301</u>	<u>\$ 19,400</u>	<u>\$ 257</u>
8	<u>\$19,401</u>	<u>\$ 19,500</u>	<u>\$ 248</u>
9	<u>\$19,501</u>	<u>\$ 19,600</u>	<u>\$ 239</u>
10	<u>\$19,601</u>	<u>\$ 19,700</u>	<u>\$ 230</u>
11	<u>\$19,701</u>	<u>\$ 19,800</u>	<u>\$ 221</u>
12	<u>\$19,801</u>	<u>\$ 19,900</u>	<u>\$ 212</u>
13	<u>\$19,901</u>	<u>\$ 20,000</u>	<u>\$ 203</u>
14	<u>\$20,001</u>	<u>\$ 20,100</u>	<u>\$ 194</u>
15	<u>\$20,101</u>	<u>\$ 20,200</u>	<u>\$ 185</u>
16	<u>\$20,201</u>	<u>\$ 20,300</u>	<u>\$ 176</u>
17	<u>\$20,301</u>	<u>\$ 20,400</u>	<u>\$ 167</u>
18	<u>\$20,401</u>	<u>\$ 20,500</u>	<u>\$ 158</u>
19	<u>\$20,501</u>	<u>\$ 20,600</u>	<u>\$ 149</u>
20	<u>\$20,601</u>	<u>\$ 20,700</u>	<u>\$ 140</u>
21	<u>\$20,701</u>	<u>\$ 20,800</u>	<u>\$ 131</u>
22	<u>\$20,801</u>	<u>\$ 20,900</u>	<u>\$ 122</u>
23	<u>\$20,901</u>	<u>\$ 21,000</u>	<u>\$ 113</u>
24	<u>\$21,001</u>	<u>\$ 21,100</u>	<u>\$ 104</u>
25	<u>\$21,101</u>	<u>\$ 21,200</u>	<u>\$ 95</u>
26	<u>\$21,201</u>	<u>\$ 21,300</u>	<u>\$ 86</u>
27	<u>\$21,301</u>	<u>\$ 21,400</u>	<u>\$ 77</u>
28	<u>\$21,401</u>	<u>\$ 21,500</u>	<u>\$ 68</u>
29	<u>\$21,501</u>	<u>\$ 21,600</u>	<u>\$ 59</u>
30	<u>\$21,601</u>	<u>\$ 21,700</u>	<u>\$ 50</u>
31	<u>\$21,701</u>	<u>\$ 21,800</u>	<u>\$ 41</u>
32	<u>\$21,801</u>	<u>\$ 21,900</u>	<u>\$ 32</u>
33	<u>\$21,901</u>	<u>\$ 22,000</u>	<u>\$ 23</u>
34	<u>\$22,001</u>	<u>\$ 22,100</u>	<u>\$ 14</u>
35	<u>\$22,101</u>	<u>\$ 22,200</u>	<u>\$ 5</u>

36

1 (e)(1) For tax years beginning on or after January 1, ~~2008~~ 2010, for
2 purposes of determining the exemptions from income tax in subsection (b) of
3 this section and determining eligibility for the low income tax credit in
4 this section, the gross income amounts in subsections (b) and (c) of this
5 section shall be adjusted annually by the cost-of-living adjustment for the
6 current calendar year, rounded to the nearest whole dollar.

7 (2) For purposes of this subsection, the cost-of-living
8 adjustment for any calendar year is the percentage, if any, not to exceed
9 three percent (3%) by which the Consumer Price Index for the current calendar
10 year exceeds the Consumer Price Index for the preceding calendar year.

11 (3) The Consumer Price Index for any calendar year is the
12 average of the Consumer Price Index as of the close of the twelve-month
13 period ending on August 31 of that calendar year.

14 (4) As used in this subsection, "Consumer Price Index" means the
15 last Consumer Price Index for All Urban Consumers published by the United
16 States Department of Labor.

17 (f) For tax years beginning on or after January 1, ~~2008~~ 2010,
18 following the cost-of-living adjustment for the Consumer Price Index as
19 provided in subsection (e) of this section, the low income tax credit in this
20 section and the gross income limitations outlined in the tables in subsection
21 (d) of this section shall be adjusted annually using the following method:

22 (1) For a single individual, the amount of the low income tax
23 credit allowable shall be eighty percent (80%) of the income tax due upon the
24 amount of gross income in subdivision ~~(e)(1)(c)(1)(A)~~ of this section,
25 indexed as provided in subsection (e) of this section, and reduced, but not
26 below zero dollars (\$0.00), by four dollars (\$4.00) for each one hundred
27 dollars (\$100), or fraction thereof, that the taxpayer's gross income exceeds
28 the indexed amount;

29 (2) For a married couple filing jointly with one (1) or fewer
30 dependents, the amount of the low income tax credit allowable shall be eighty
31 percent (80%) of the income tax due upon the amount of gross income in
32 subdivision ~~(e)(2)(c)(1)(B)~~ of this section, indexed as provided in
33 subsection (e) of this section, and reduced, but not below zero dollars
34 (\$0.00), by seven dollars (\$7.00) for each one hundred dollars (\$100), or
35 fraction thereof, that the taxpayer's gross income exceeds the indexed
36 amount;

1 (3) For a married couple filing jointly with two (2) or more
2 dependents, the amount of the low income tax credit allowable shall be eighty
3 percent (80%) of the income tax due upon the amount of gross income in
4 subdivision ~~(e)-(3)(c)(1)(C)~~ of this section, indexed as provided in
5 subsection (e) of this section, and reduced, but not below zero dollars
6 (\$0.00), by seven dollars (\$7.00) for each one hundred dollars (\$100), or
7 fraction thereof, that the taxpayer's gross income exceeds the indexed
8 amount; ~~or~~

9 (4) For a head of household or qualifying widow or widower with
10 one (1) or more dependents, the amount of the low income tax credit allowable
11 shall be eighty percent (80%) of the income tax due upon the amount of gross
12 income in subdivision ~~(e)-(4)(c)(1)(D)~~ of this section, indexed as provided in
13 subsection (e) of this section, reduced, but not below zero dollars (\$0.00),
14 by six dollars (\$6.00) for each one hundred dollars (\$100), or fraction
15 thereof, that the taxpayer's gross income exceeds the indexed amount; or

16 (5) Beginning with tax year 2011:

17 (A) For a head of household or qualifying widow or widower
18 with one (1) or fewer dependents, the amount of the low income tax credit
19 allowable shall be eighty percent (80%) of the income tax due upon the amount
20 of gross income in subdivision (c)(2)(A) of this section, indexed as provided
21 in subsection (e) of this section, reduced, but not below zero dollars
22 (\$0.00), by six dollars (\$6.00) for each one hundred dollars (\$100), or
23 fraction thereof, that the taxpayer's gross income exceeds the indexed
24 amount; or

25 (B) For a head of household or qualifying widow or widower
26 with two (2) or more dependents, the amount of the low income tax credit
27 allowable shall be eighty percent (80%) of the income tax due upon the amount
28 of gross income in subdivision (c)(2)(B) of this section, indexed as provided
29 in subsection (e) of this section, reduced, but not below zero dollars
30 (\$0.00), by nine dollars (\$9.00) for each one hundred dollars (\$100), or
31 fraction thereof, that the taxpayer's gross income exceeds the indexed
32 amount.

33 (g) For the purpose of determining eligibility for the low income tax
34 credit in this section, income from all sources shall be used in determining
35 the gross income of the taxpayer regardless of whether the income is taxable
36 in Arkansas.

1 (h) A taxpayer is not eligible for the low income tax credit in this
2 section if the taxpayer claims an exemption in § 26-51-306 or § 26-51-307, or
3 if the taxpayer itemizes deductions.

4
5 SECTION 2. This act is effective for tax years beginning on or after
6 January 1, 2011.

7
8 /s/Lindsey

9
10
11 **APPROVED: 03/25/2011**
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