

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

As Engrossed: H2/24/09 H3/25/09

# A Bill

HOUSE BILL 1378

5 By: Representatives Maxwell, Abernathy, Adcock, Allen, Baird, T. Baker, Barnett, Betts, Blount, T.  
6 Bradford, Breedlove, M. Burris, Carnine, Carroll, Cash, Cheatham, Clemmer, Cole, Cook, Cooper, L.  
7 Cowling, D. Creekmore, Davenport, Davis, J. Dickinson, Dismang, Dunn, J. Edwards, English, Everett,  
8 Garner, Gaskill, George, Glidewell, R. Green, Hall, Hardy, Harrelson, Hawkins, Hopper, House, Hoyt,  
9 D. Hutchinson, Hyde, Ingram, King, W. Lewellen, Lindsey, Lovell, Lowery, M. Martin, McCrary, Moore,  
10 Nickels, Nix, Overbey, Patterson, Pennartz, Pierce, Powers, Pyle, Ragland, Rainey, Reep, Rice, J.  
11 Roebuck, T. Rogers, Sample, Saunders, Shelby, G. Smith, L. Smith, Stewart, Summers, Tyler, Wagner,  
12 Webb, Wells, B. Wilkins, Williams, Woods, Word  
13 By: Senators G. Baker, Broadway, Elliott, D. Johnson, Teague, D. Wyatt, Bledsoe, Miller, B. Johnson, J.  
14 Key  
15

## For An Act To Be Entitled

17 AN ACT TO PROVIDE ADDITIONAL INCOME TAX RELIEF TO  
18 HEAD OF HOUSEHOLD TAXPAYERS WITH TWO OR MORE  
19 DEPENDENTS; AND FOR OTHER PURPOSES.  
20

### Subtitle

22 TO PROVIDE ADDITIONAL INCOME TAX RELIEF  
23 TO HEAD OF HOUSEHOLD TAXPAYERS WITH TWO  
24 OR MORE DEPENDENTS.  
25

27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
28

29 SECTION 1. Arkansas Code § 26-51-301(b)(3) and (4), concerning  
30 taxpayers that are exempt from state individual income tax, is amended to  
31 read as follows:

32 (3) A married couple filing jointly with two (2) or more  
33 dependents whose gross income does not exceed twenty thousand seven hundred  
34 dollars (\$20,700) for any income year; ~~and~~

35 (4) A head of household or qualifying widow or widower with one  
36 (1) or ~~more~~ fewer dependents whose gross income does not exceed fourteen



1 thousand five hundred dollars (\$14,500) for any income year; and  
 2 (5) A head of household or qualifying widow or widower with two  
 3 (2) or more dependents whose gross income does not exceed seventeen thousand  
 4 two hundred dollars (\$17,200) for any income year.

5  
 6 SECTION 2. Arkansas Code § 26-51-301(c)(3) and (4), concerning  
 7 taxpayers that are eligible for a low income tax credit, is amended to read  
 8 as follows:

9 (3) A married couple filing jointly with two (2) or more  
 10 dependents whose gross income for the taxable year is more than twenty  
 11 thousand seven hundred dollars (\$20,700) but less than twenty-six thousand  
 12 seven hundred dollars (\$26,700); ~~and~~

13 (4) A head of household or a qualifying widow or widower with  
 14 one (1) or ~~more~~ fewer dependents whose gross income for the taxable year is  
 15 more than fourteen thousand five hundred dollars (\$14,500) but less than  
 16 nineteen thousand dollars (\$19,000); and

17 (5) A head of household or a qualifying widow or widower with  
 18 two (2) or more dependents whose gross income for the taxable year is more  
 19 than seventeen thousand two hundred dollars (\$17,200) but less than twenty-  
 20 one thousand three hundred dollars (\$21,300).

21  
 22 SECTION 3. Arkansas Code § 26-51-301(d), concerning the low income tax  
 23 credit tables, is amended to read as follows:

24 (d) For income tax year 2007, the low income tax credit in subsection  
 25 (c) of this section shall be determined in accordance with the tables below,  
 26 based upon the taxpayer's filing status:

27 Single Taxpayer

28	From	But Less Than	Credit Amount
29	\$10,201	\$10,300	\$130
30	\$10,301	\$10,400	\$126
31	\$10,401	\$10,500	\$122
32	\$10,501	\$10,600	\$118
33	\$10,601	\$10,700	\$114
34	\$10,701	\$10,800	\$110
35	\$10,801	\$10,900	\$106
36	\$10,901	\$11,000	\$102

1	\$11,001	\$11,100	\$98
2	\$11,101	\$11,200	\$94
3	\$11,201	\$11,300	\$90
4	\$11,301	\$11,400	\$86
5	\$11,401	\$11,500	\$82
6	\$11,501	\$11,600	\$78
7	\$11,601	\$11,700	\$74
8	\$11,701	\$11,800	\$70
9	\$11,801	\$11,900	\$66
10	\$11,901	\$12,000	\$62
11	\$12,001	\$12,100	\$58
12	\$12,101	\$12,200	\$54
13	\$12,201	\$12,300	\$50
14	\$12,301	\$12,400	\$46
15	\$12,401	\$12,500	\$42
16	\$12,501	\$12,600	\$38
17	\$12,601	\$12,700	\$34
18	\$12,701	\$12,800	\$30
19	\$12,801	\$12,900	\$26
20	\$12,901	\$13,000	\$22
21	\$13,001	\$13,100	\$18
22	\$13,101	\$13,200	\$14
23	\$13,201	\$13,300	\$10
24	\$13,301	\$13,400	\$6
25	\$13,401	\$13,500	\$2
26	Married Filing Jointly With One or Fewer Dependents		
27	From	But Less Than	Credit Amount
28	\$17,201	\$17,300	\$290
29	\$17,301	\$17,400	\$283
30	\$17,401	\$17,500	\$276
31	\$17,501	\$17,600	\$269
32	\$17,601	\$17,700	\$262
33	\$17,701	\$17,800	\$255
34	\$17,801	\$17,900	\$248
35	\$17,901	\$18,000	\$241
36	\$18,001	\$18,100	\$234

1	\$18,101	\$18,200	\$227
2	\$18,201	\$18,300	\$220
3	\$18,301	\$18,400	\$213
4	\$18,401	\$18,500	\$206
5	\$18,501	\$18,600	\$199
6	\$18,601	\$18,700	\$192
7	\$18,701	\$18,800	\$185
8	\$18,801	\$18,900	\$178
9	\$18,901	\$19,000	\$171
10	\$19,001	\$19,100	\$164
11	\$19,101	\$19,200	\$157
12	\$19,201	\$19,300	\$150
13	\$19,301	\$19,400	\$143
14	\$19,401	\$19,500	\$136
15	\$19,501	\$19,600	\$129
16	\$19,601	\$19,700	\$122
17	\$19,701	\$19,800	\$115
18	\$19,801	\$19,900	\$108
19	\$19,901	\$20,000	\$101
20	\$20,001	\$20,100	\$94
21	\$20,101	\$20,200	\$87
22	\$20,201	\$20,300	\$80
23	\$20,301	\$20,400	\$73
24	\$20,401	\$20,500	\$66
25	\$20,501	\$20,600	\$59
26	\$20,601	\$20,700	\$52
27	\$20,701	\$20,800	\$45
28	\$20,801	\$20,900	\$38
29	\$20,901	\$21,000	\$31
30	\$21,001	\$21,100	\$24
31	\$21,101	\$21,200	\$17
32	\$21,201	\$21,300	\$10
33	\$21,301	\$21,400	\$3
34	Married Filing Jointly With Two or More Dependents		
35	From But Less Than	Credit Amount	
36	\$20,701	\$20,800	\$416

1	\$20,801	\$20,900	\$409
2	\$20,901	\$21,000	\$402
3	\$21,001	\$21,100	\$395
4	\$21,101	\$21,200	\$388
5	\$21,201	\$21,300	\$381
6	\$21,301	\$21,400	\$374
7	\$21,401	\$21,500	\$367
8	\$21,501	\$21,600	\$360
9	\$21,601	\$21,700	\$353
10	\$21,701	\$21,800	\$346
11	\$21,801	\$21,900	\$339
12	\$21,901	\$22,000	\$332
13	\$22,001	\$22,100	\$325
14	\$22,101	\$22,200	\$318
15	\$22,201	\$22,300	\$311
16	\$22,301	\$22,400	\$304
17	\$22,401	\$22,500	\$297
18	\$22,501	\$22,600	\$290
19	\$22,601	\$22,700	\$283
20	\$22,701	\$22,800	\$276
21	\$22,801	\$22,900	\$269
22	\$22,901	\$23,000	\$262
23	\$23,001	\$23,100	\$255
24	\$23,101	\$23,200	\$248
25	\$23,201	\$23,300	\$241
26	\$23,301	\$23,400	\$234
27	\$23,401	\$23,500	\$227
28	\$23,501	\$23,600	\$220
29	\$23,601	\$23,700	\$213
30	\$23,701	\$23,800	\$206
31	\$23,801	\$23,900	\$199
32	\$23,901	\$24,000	\$192
33	\$24,001	\$24,100	\$185
34	\$24,101	\$24,200	\$178
35	\$24,201	\$24,300	\$171
36	\$24,301	\$24,400	\$164

1	\$24,401	\$24,500	\$157
2	\$24,501	\$24,600	\$150
3	\$24,601	\$24,700	\$143
4	\$24,701	\$24,800	\$136
5	\$24,801	\$24,900	\$129
6	\$24,901	\$25,000	\$122
7	\$25,001	\$25,100	\$115
8	\$25,101	\$25,200	\$108
9	\$25,201	\$25,300	\$101
10	\$25,301	\$25,400	\$94
11	\$25,401	\$25,500	\$87
12	\$25,501	\$25,600	\$80
13	\$25,601	\$25,700	\$73
14	\$25,701	\$25,800	\$66
15	\$25,801	\$25,900	\$59
16	\$25,901	\$26,000	\$52
17	\$26,001	\$26,100	\$45
18	\$26,101	\$26,200	\$38
19	\$26,201	\$26,300	\$31
20	\$26,301	\$26,400	\$24
21	\$26,401	\$26,500	\$17
22	\$26,501	\$26,600	\$10
23	\$26,601	\$26,700	\$3
24	Head of Household/Qualifying Widow or Widower <u>With One or Fewer Dependents</u>		
25	From	But Less Than	Credit Amount
26	\$14,501	\$14,600	\$265
27	\$14,601	\$14,700	\$259
28	\$14,701	\$14,800	\$253
29	\$14,801	\$14,900	\$247
30	\$14,901	\$15,000	\$241
31	\$15,001	\$15,100	\$235
32	\$15,101	\$15,200	\$229
33	\$15,201	\$15,300	\$223
34	\$15,301	\$15,400	\$217
35	\$15,401	\$15,500	\$211
36	\$15,501	\$15,600	\$205

1	\$15,601	\$15,700	\$199
2	\$15,701	\$15,800	\$193
3	\$15,801	\$15,900	\$187
4	\$15,901	\$16,000	\$181
5	\$16,001	\$16,100	\$175
6	\$16,101	\$16,200	\$169
7	\$16,201	\$16,300	\$163
8	\$16,301	\$16,400	\$157
9	\$16,401	\$16,500	\$151
10	\$16,501	\$16,600	\$145
11	\$16,601	\$16,700	\$139
12	\$16,701	\$16,800	\$133
13	\$16,801	\$16,900	\$127
14	\$16,901	\$17,000	\$121
15	\$17,001	\$17,100	\$115
16	\$17,101	\$17,200	\$109
17	\$17,201	\$17,300	\$103
18	\$17,301	\$17,400	\$97
19	\$17,401	\$17,500	\$91
20	\$17,501	\$17,600	\$85
21	\$17,601	\$17,700	\$79
22	\$17,701	\$17,800	\$73
23	\$17,801	\$17,900	\$67
24	\$17,901	\$18,000	\$61
25	\$18,001	\$18,100	\$55
26	\$18,101	\$18,200	\$49
27	\$18,201	\$18,300	\$43
28	\$18,301	\$18,400	\$37
29	\$18,401	\$18,500	\$31
30	\$18,501	\$18,600	\$25
31	\$18,601	\$18,700	\$19
32	\$18,701	\$18,800	\$13
33	\$18,801	\$18,900	\$7
34	\$18,901	\$19,000	\$1

35 Head of Household/Qualifying Widow or Widower With Two or More Dependents  
36 From But Less Than Credit Amount

1	<u>\$0</u>	<u>\$17,200</u>	<u>\$0</u>
2	<u>\$17,201</u>	<u>\$17,300</u>	<u>\$365</u>
3	<u>\$17,301</u>	<u>\$17,400</u>	<u>\$356</u>
4	<u>\$17,401</u>	<u>\$17,500</u>	<u>\$347</u>
5	<u>\$17,501</u>	<u>\$17,600</u>	<u>\$338</u>
6	<u>\$17,601</u>	<u>\$17,700</u>	<u>\$329</u>
7	<u>\$17,701</u>	<u>\$17,800</u>	<u>\$320</u>
8	<u>\$17,801</u>	<u>\$17,900</u>	<u>\$311</u>
9	<u>\$17,901</u>	<u>\$18,000</u>	<u>\$302</u>
10	<u>\$18,001</u>	<u>\$18,100</u>	<u>\$293</u>
11	<u>\$18,101</u>	<u>\$18,200</u>	<u>\$284</u>
12	<u>\$18,201</u>	<u>\$18,300</u>	<u>\$275</u>
13	<u>\$18,301</u>	<u>\$18,400</u>	<u>\$266</u>
14	<u>\$18,401</u>	<u>\$18,500</u>	<u>\$257</u>
15	<u>\$18,501</u>	<u>\$18,600</u>	<u>\$248</u>
16	<u>\$18,601</u>	<u>\$18,700</u>	<u>\$239</u>
17	<u>\$18,701</u>	<u>\$18,800</u>	<u>\$230</u>
18	<u>\$18,801</u>	<u>\$18,900</u>	<u>\$221</u>
19	<u>\$18,901</u>	<u>\$19,000</u>	<u>\$212</u>
20	<u>\$19,001</u>	<u>\$19,100</u>	<u>\$203</u>
21	<u>\$19,101</u>	<u>\$19,200</u>	<u>\$194</u>
22	<u>\$19,201</u>	<u>\$19,300</u>	<u>\$185</u>
23	<u>\$19,301</u>	<u>\$19,400</u>	<u>\$176</u>
24	<u>\$19,401</u>	<u>\$19,500</u>	<u>\$167</u>
25	<u>\$19,501</u>	<u>\$19,600</u>	<u>\$158</u>
26	<u>\$19,601</u>	<u>\$19,700</u>	<u>\$149</u>
27	<u>\$19,701</u>	<u>\$19,800</u>	<u>\$140</u>
28	<u>\$19,801</u>	<u>\$19,900</u>	<u>\$131</u>
29	<u>\$19,901</u>	<u>\$20,000</u>	<u>\$122</u>
30	<u>\$20,001</u>	<u>\$20,100</u>	<u>\$113</u>
31	<u>\$20,101</u>	<u>\$20,200</u>	<u>\$104</u>
32	<u>\$20,201</u>	<u>\$20,300</u>	<u>\$95</u>
33	<u>\$20,301</u>	<u>\$20,400</u>	<u>\$86</u>
34	<u>\$20,401</u>	<u>\$20,500</u>	<u>\$77</u>
35	<u>\$20,501</u>	<u>\$20,600</u>	<u>\$68</u>
36	<u>\$20,601</u>	<u>\$20,700</u>	<u>\$59</u>



1	<u>\$20,701</u>	<u>\$20,800</u>	<u>\$50</u>
2	<u>\$20,801</u>	<u>\$20,900</u>	<u>\$41</u>
3	<u>\$20,901</u>	<u>\$21,000</u>	<u>\$32</u>
4	<u>\$21,001</u>	<u>\$21,100</u>	<u>\$23</u>
5	<u>\$21,101</u>	<u>\$21,200</u>	<u>\$14</u>
6	<u>\$21,201</u>	<u>\$21,300</u>	<u>\$5</u>

7

8 SECTION 4. Arkansas Code § 26-51-301(f)(3) and (4), concerning the  
9 cost-of-living adjustment for the low income tax credit, is amended to read  
10 as follows:

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

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

25 (5) For a head of household or qualifying widow or widower with  
26 two (2) or more dependents, the amount of the low income tax credit allowable  
27 shall be eighty percent (80%) of the income tax due upon the amount of gross  
28 income in subdivision (c)(5) of this section, indexed as provided in  
29 subsection (e) of this section, reduced, but not below zero dollars (\$0.00),  
30 by nine dollars (\$9.00) for each one hundred dollars (\$100), or fraction  
31 thereof, that the taxpayer's gross income exceeds the indexed amount.

32

33 SECTION 5. This act is effective for tax years beginning on or after  
34 January 1, 2010.

35

36

/s/ Maxwell