

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

SENATE BILL 13

4  
5 By: Senator Altes  
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7

## For An Act To Be Entitled

8  
9 AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR A  
10 PARENT WHO CHOOSES TO STAY AT HOME WITH HIS OR  
11 HER YOUNG CHILD; TO PROVIDE FOR FAMILY  
12 PRESERVATION; AND FOR OTHER PURPOSES.  
13

## Subtitle

14  
15 TO PROVIDE AN INCOME TAX CREDIT FOR A  
16 PARENT WHO CHOOSES TO STAY AT HOME WITH  
17 HIS OR HER YOUNG CHILD.  
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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### SECTION 1. Legislative findings.

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23 It is the intent of the General Assembly to provide families financial  
24 assistance and monetary incentives to help one (1) parent stay at home with  
25 the family's children in the nuclear family atmosphere. This assistance will  
26 help the citizens of Arkansas preserve their family structure and allow the  
27 children to be raised without relying on outside child care or day care. The  
28 General Assembly is providing a family preservation incentive of an income  
29 tax credit to a taxpayer with a dependent child four (4) years of age or  
30 younger. The General Assembly finds that this incentive will reduce the  
31 occurrence of juvenile crime, the need for discipline in the public schools,  
32 and the number of people sentenced to prisons in Arkansas by strengthening  
33 the family.  
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35 SECTION 2. Arkansas Code Title 26, Chapter 51, Subchapter 5 is amended  
36 to add an additional section to read as follows:



1           26-51-513. Family preservation.

2           (a) A taxpayer is allowed an income tax credit of one thousand dollars  
3 (\$1,000) against the tax imposed by the Income Tax Act of 1929, § 26-51-101  
4 et seq., if:

5                   (1) The taxpayer has a dependent child who is four (4) years of  
6 age or younger any time during the tax year;

7                   (2) The taxpayer's spouse is not employed at any time during the  
8 tax year for which the credit is claimed; and

9                   (3) The taxpayer's spouse is not a full-time student enrolled in  
10 a high school, college, university, or in a vocational-technical school or  
11 community college at any time during the tax year for which the credit is  
12 claimed.

13           (b) To qualify for the income tax credit under this section, the  
14 taxpayer's adjusted gross income, as defined by the Income Tax Act of 1929, §  
15 26-51-101 et seq., shall not exceed thirty-two thousand dollars (\$32,000) in  
16 the tax year for which the income tax credit is claimed.

17           (c) The amount of the income tax credit under this section that may be  
18 claimed by the taxpayer in a tax year shall not exceed the amount of income  
19 tax due by the taxpayer.

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21           SECTION 3. This act shall apply to tax years beginning on or after  
22 January 1, 2009.

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