

1 State of Arkansas  
2 89th General Assembly  
3 Regular Session, 2013  
4

# A Bill

HOUSE BILL 1926

5 By: Representative Sabin  
6

## For An Act To Be Entitled

8 AN ACT TO AMEND THE LAWS PERTAINING TO INCOME TAXES;  
9 TO ADD A TAX RATE FOR CERTAIN INCOME LEVELS; TO  
10 ADJUST THE INCOME LEVELS SUBJECT TO CERTAIN INCOME  
11 TAX RATES; TO INCREASE THE NUMBER OF PERSONS ENTITLED  
12 TO DETERMINE THEIR INCOME TAX LIABILITY USING THE  
13 LOW-INCOME TAX TABLES; TO ADJUST THE LOW-INCOME TAX  
14 TABLES; TO INCREASE THE STANDARD DEDUCTION; AND FOR  
15 OTHER PURPOSES.  
16  
17

## Subtitle

18 TO ADD A TAX RATE FOR CERTAIN INCOME  
19 LEVELS; TO ADJUST THE INCOME LEVELS  
20 SUBJECT TO CERTAIN INCOME TAX RATES; AND  
21 TO INCREASE THE NUMBER OF PERSONS  
22 ENTITLED TO USE THE LOW-INCOME TAX  
23 TABLES.  
24  
25  
26

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

29 SECTION 1. Arkansas Code § 26-51-201(a), concerning the income tax on  
30 individuals, trusts, and estates, is amended to read as follows:

31 (a)(1) A tax is imposed upon, and with respect to, the entire income  
32 of every resident, individual, trust, or estate. The tax shall be levied,  
33 collected, and paid annually upon the entire net income as defined and  
34 computed in this chapter at the following rates, giving effect to the tax  
35 credits provided hereafter, in the manner set forth:

36 ~~(1)~~ (A) On the first two thousand nine hundred ninety-nine



1 dollars (\$2,999) of net income or any part thereof, one percent (1%);

2 ~~(2)~~ (B) On the next three thousand dollars (\$3,000) of net  
3 income or any part thereof, two and one-half percent (2½%);

4 ~~(3)~~ (C) On the next three thousand dollars (\$3,000) of net  
5 income or any part thereof, three and one-half percent (3½%);

6 ~~(4)~~ (D) On the next six thousand dollars (\$6,000) of net  
7 income or any part thereof, four and one-half percent (4½%);

8 ~~(5)~~ (E) On the next ten thousand dollars (\$10,000) of net  
9 income or any part thereof, six percent (6%); and

10 ~~(6)~~ (F) On net income of twenty-five thousand dollars  
11 (\$25,000) and above, seven percent (7%).

12 (2) For tax years beginning on and after January 1, 2013, a tax  
13 is imposed upon, and with respect to, the entire income of every resident,  
14 individual, trust, or estate. The tax shall be levied, collected, and paid  
15 annually upon the entire net income as defined and computed in this chapter  
16 at the following rates, giving effect to the tax credits provided hereafter,  
17 in the manner set forth:

18 (A) On the first four thousand ninety-nine dollars  
19 (\$4,099) of net income or any part thereof, one percent (1%);

20 (B) On the next four thousand one hundred dollars (\$4,100)  
21 of net income or any part thereof, two and one-half percent (2½%);

22 (C) On the next four thousand dollars (\$4,000) of net  
23 income or any part thereof, three and one-half percent (3½%);

24 (D) On the next eight thousand two hundred dollars  
25 (\$8,200) of net income or any part thereof, four and one-half percent (4½%);

26 (E) On the next thirteen thousand six hundred dollars  
27 (\$13,600) of net income or any part thereof, six percent (6%);

28 (F) On the next forty-one thousand dollars (\$41,000) of  
29 net income or any part thereof, seven percent (7%); and

30 (G) On net income of seventy-five thousand dollars  
31 (\$75,000) and above, seven and one-half percent (7½%).

32  
33 SECTION 2. Arkansas Code § 26-51-301(c), concerning individuals exempt  
34 from taxation or qualifying for the low-income tax credit, is amended to add  
35 an additional subdivision to read as follows:

36 (3) Beginning with tax year 2014, the following taxpayers are

1 eligible for a low-income tax credit:

2 (A) A single individual whose gross income for the taxable  
 3 year is twelve thousand eight hundred one dollars (\$12,801) or more plus the  
 4 cost-of-living adjustment provided under subsection (e) of this section but  
 5 less than fifteen thousand five hundred one dollars (\$15,501) plus the cost-  
 6 of-living adjustment provided under subsection (e) of this section;

7 (B) A married couple filing jointly with one (1) or fewer  
 8 dependents whose gross income for the taxable year is twenty-three thousand  
 9 six hundred one dollars (\$23,601) or more plus the cost-of-living adjustment  
 10 provided under subsection (e) of this section but less than twenty-seven  
 11 thousand six hundred one dollars (\$27,601) plus the cost-of-living adjustment  
 12 provided under subsection (e) of this section;

13 (C) A married couple filing jointly with two (2) or more  
 14 dependents whose gross income for the taxable year is twenty-six thousand two  
 15 hundred one dollars (\$26,201) or more plus the cost-of-living adjustment  
 16 provided under subsection (e) of this section but less than thirty-one  
 17 thousand six hundred one dollars (\$31,601) plus the cost-of-living adjustment  
 18 provided under subsection (e) of this section;

19 (D) A head of household or a qualifying widow or widower  
 20 with one (1) or fewer dependents whose gross income for the taxable year is  
 21 eighteen thousand six hundred one dollars (\$18,601) plus the cost-of-living  
 22 adjustment provided under subsection (e) of this section but less than  
 23 twenty-three thousand three hundred one dollars (\$23,301) plus the cost-of-  
 24 living adjustment provided under subsection (e) of this section; and

25 (E) A head of household or a qualifying widow or widower  
 26 with two (2) or more dependents whose gross income for the taxable year is  
 27 more than twenty-one thousand two hundred one dollars (\$21,201) plus the  
 28 cost-of-living adjustment provided under subsection (e) of this section but  
 29 less than twenty-five thousand four hundred one dollars (\$25,401) plus the  
 30 cost-of-living adjustment provided under subsection (e) of this section is  
 31 eligible for a low income-tax credit.

32  
 33 SECTION 3. Arkansas Code § 26-51-301(d), concerning individuals exempt  
 34 from taxation or qualifying for the low-income tax credit, is amended to read  
 35 as follows:

36 (d)~~(1)~~ For income tax year 2010 years beginning on or after January 1,

1 ~~2013~~, the ~~low-income~~ low-income tax credit in ~~subdivision~~ subsection (c)(~~1~~)  
 2 of this section shall be determined in accordance with the tables ~~below~~ in  
 3 this subsection, based upon the taxpayer's filing status:

4

5 ~~Single Taxpayer~~

6	From	Less Than	Credit
7	\$10,682	\$10,700	\$133
8	\$10,701	\$10,800	\$129
9	\$10,801	\$10,900	\$125
10	\$10,901	\$11,000	\$121
11	\$11,001	\$11,100	\$117
12	\$11,101	\$11,200	\$113
13	\$11,201	\$11,300	\$109
14	\$11,301	\$11,400	\$105
15	\$11,401	\$11,500	\$101
16	\$11,501	\$11,600	\$97
17	\$11,601	\$11,700	\$93
18	\$11,701	\$11,800	\$89
19	\$11,801	\$11,900	\$85
20	\$11,901	\$12,000	\$81
21	\$12,001	\$12,100	\$77
22	\$12,101	\$12,200	\$73
23	\$12,201	\$12,300	\$69
24	\$12,301	\$12,400	\$65
25	\$12,401	\$12,500	\$61
26	\$12,501	\$12,600	\$57
27	\$12,601	\$12,700	\$53
28	\$12,701	\$12,800	\$49
29	\$12,801	\$12,900	\$45
30	\$12,901	\$13,000	\$41
31	\$13,001	\$13,100	\$37
32	\$13,101	\$13,200	\$33
33	\$13,201	\$13,300	\$29
34	\$13,301	\$13,400	\$25
35	\$13,401	\$13,500	\$21
36	\$13,501	\$13,600	\$17

1	\$13,601	\$13,700	\$13
2	\$13,701	\$13,800	\$9
3	\$13,801	\$13,900	\$5
4	\$13,901	\$14,000	\$1
5			
6	<del>Married Filing Jointly With One (1) or Fewer Dependents</del>		
7	<del>From</del>	<del>Less Than</del>	<del>Credit</del>
8	\$18,012	\$18,100	\$302
9	\$18,101	\$18,200	\$295
10	\$18,201	\$18,300	\$288
11	\$18,301	\$18,400	\$281
12	\$18,401	\$18,500	\$274
13	\$18,501	\$18,600	\$267
14	\$18,601	\$18,700	\$260
15	\$18,701	\$18,800	\$253
16	\$18,801	\$18,900	\$246
17	\$18,901	\$19,000	\$239
18	\$19,001	\$19,100	\$232
19	\$19,101	\$19,200	\$225
20	\$19,201	\$19,300	\$218
21	\$19,301	\$19,400	\$211
22	\$19,401	\$19,500	\$204
23	\$19,501	\$19,600	\$197
24	\$19,601	\$19,700	\$190
25	\$19,701	\$19,800	\$183
26	\$19,801	\$19,900	\$176
27	\$19,901	\$20,000	\$169
28	\$20,001	\$20,100	\$162
29	\$20,101	\$20,200	\$155
30	\$20,201	\$20,300	\$148
31	\$20,301	\$20,400	\$141
32	\$20,401	\$20,500	\$134
33	\$20,501	\$20,600	\$127
34	\$20,601	\$20,700	\$120
35	\$20,701	\$20,800	\$113
36	\$20,801	\$20,900	\$106

1	\$20,901	\$21,000	\$99
2	\$21,001	\$21,100	\$92
3	\$21,101	\$21,200	\$85
4	\$21,201	\$21,300	\$78
5	\$21,301	\$21,400	\$71
6	\$21,401	\$21,500	\$64
7	\$21,501	\$21,600	\$57
8	\$21,601	\$21,700	\$50
9	\$21,701	\$21,800	\$43
10	\$21,801	\$21,900	\$36
11	\$21,901	\$22,000	\$29
12	\$22,001	\$22,100	\$22
13	\$22,101	\$22,200	\$15
14	\$22,201	\$22,300	\$8
15	\$22,301	\$22,400	\$1

16

17 ~~Married Filing Jointly With Two (2) or More Dependents~~

18	<del>From</del>	<del>Less Than</del>	<del>Credit</del>
19	\$21,677	\$21,700	\$432
20	\$21,701	\$21,800	\$425
21	\$21,801	\$21,900	\$418
22	\$21,901	\$22,000	\$411
23	\$22,001	\$22,100	\$404
24	\$22,101	\$22,200	\$397
25	\$22,201	\$22,300	\$390
26	\$22,301	\$22,400	\$383
27	\$22,401	\$22,500	\$376
28	\$22,501	\$22,600	\$369
29	\$22,601	\$22,700	\$362
30	\$22,701	\$22,800	\$355
31	\$22,801	\$22,900	\$348
32	\$22,901	\$23,000	\$341
33	\$23,001	\$23,100	\$334
34	\$23,101	\$23,200	\$327
35	\$23,201	\$23,300	\$320
36	\$23,301	\$23,400	\$313

1	\$23,401	\$23,500	\$306
2	\$23,501	\$23,600	\$299
3	\$23,601	\$23,700	\$292
4	\$23,701	\$23,800	\$285
5	\$23,801	\$23,900	\$278
6	\$23,901	\$24,000	\$271
7	\$24,001	\$24,100	\$264
8	\$24,101	\$24,200	\$257
9	\$24,201	\$24,300	\$250
10	\$24,301	\$24,400	\$243
11	\$24,401	\$24,500	\$236
12	\$24,501	\$24,600	\$229
13	\$24,601	\$24,700	\$222
14	\$24,701	\$24,800	\$215
15	\$24,801	\$24,900	\$208
16	\$24,901	\$25,000	\$201
17	\$25,001	\$25,100	\$194
18	\$25,101	\$25,200	\$187
19	\$25,201	\$25,300	\$180
20	\$25,301	\$25,400	\$173
21	\$25,401	\$25,500	\$166
22	\$25,501	\$25,600	\$159
23	\$25,601	\$25,700	\$152
24	\$25,701	\$25,800	\$145
25	\$25,801	\$25,900	\$138
26	\$25,901	\$26,000	\$131
27	\$26,001	\$26,100	\$124
28	\$26,101	\$26,200	\$117
29	\$26,201	\$26,300	\$110
30	\$26,301	\$26,400	\$103
31	\$26,401	\$26,500	\$96
32	\$26,501	\$26,600	\$89
33	\$26,601	\$26,700	\$82
34	\$26,701	\$26,800	\$75
35	\$26,801	\$26,900	\$68
36	\$26,901	\$27,000	\$61

1	\$27,001	\$27,100	\$54
2	\$27,101	\$27,200	\$47
3	\$27,201	\$27,300	\$40
4	\$27,301	\$27,400	\$33
5	\$27,401	\$27,500	\$26
6	\$27,501	\$27,600	\$19
7	\$27,601	\$27,700	\$12
8	\$27,701	\$27,800	\$5

9

10 ~~Head of Household/Qualifying Widow or Widower With One (1) or More Dependents~~  
 11 ~~for Tax Year 2010 and with One (1) or Fewer Dependents Beginning with Tax~~  
 12 ~~Year 2011~~

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



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

23

24 Single Taxpayer

25	<u>From</u>	<u>To</u>	<u>Credit</u>
26	<u>\$12,801</u>	<u>\$12,900</u>	<u>\$108</u>
27	<u>\$12,901</u>	<u>\$13,000</u>	<u>\$104</u>
28	<u>\$13,001</u>	<u>\$13,100</u>	<u>\$100</u>
29	<u>\$13,101</u>	<u>\$13,200</u>	<u>\$96</u>
30	<u>\$13,201</u>	<u>\$13,300</u>	<u>\$92</u>
31	<u>\$13,301</u>	<u>\$13,400</u>	<u>\$88</u>
32	<u>\$13,401</u>	<u>\$13,500</u>	<u>\$84</u>
33	<u>\$13,501</u>	<u>\$13,600</u>	<u>\$80</u>
34	<u>\$13,601</u>	<u>\$13,700</u>	<u>\$76</u>
35	<u>\$13,701</u>	<u>\$13,800</u>	<u>\$72</u>
36	<u>\$13,801</u>	<u>\$13,900</u>	<u>\$68</u>

1	<u>\$13,901</u>	<u>\$14,000</u>	<u>\$64</u>
2	<u>\$14,001</u>	<u>\$14,100</u>	<u>\$60</u>
3	<u>\$14,101</u>	<u>\$14,200</u>	<u>\$56</u>
4	<u>\$14,201</u>	<u>\$14,300</u>	<u>\$52</u>
5	<u>\$14,301</u>	<u>\$14,400</u>	<u>\$48</u>
6	<u>\$14,401</u>	<u>\$14,500</u>	<u>\$44</u>
7	<u>\$14,501</u>	<u>\$14,600</u>	<u>\$40</u>
8	<u>\$14,601</u>	<u>\$14,700</u>	<u>\$36</u>
9	<u>\$14,701</u>	<u>\$14,800</u>	<u>\$32</u>
10	<u>\$14,801</u>	<u>\$14,900</u>	<u>\$28</u>
11	<u>\$14,901</u>	<u>\$15,000</u>	<u>\$24</u>
12	<u>\$15,001</u>	<u>\$15,100</u>	<u>\$20</u>
13	<u>\$15,101</u>	<u>\$15,200</u>	<u>\$16</u>
14	<u>\$15,201</u>	<u>\$15,300</u>	<u>\$12</u>
15	<u>\$15,301</u>	<u>\$15,400</u>	<u>\$8</u>
16	<u>\$15,401</u>	<u>\$15,500</u>	<u>\$4</u>

17

18 Married Filing Jointly With One (1) or Fewer Dependents

19	<u>From</u>	<u>To</u>	<u>Credit</u>
20	<u>\$23,601</u>	<u>\$23,700</u>	<u>\$279</u>
21	<u>\$23,701</u>	<u>\$23,800</u>	<u>\$272</u>
22	<u>\$23,801</u>	<u>\$23,900</u>	<u>\$265</u>
23	<u>\$23,901</u>	<u>\$24,000</u>	<u>\$258</u>
24	<u>\$24,001</u>	<u>\$24,100</u>	<u>\$251</u>
25	<u>\$24,101</u>	<u>\$24,200</u>	<u>\$244</u>
26	<u>\$24,201</u>	<u>\$24,300</u>	<u>\$237</u>
27	<u>\$24,301</u>	<u>\$24,400</u>	<u>\$230</u>
28	<u>\$24,401</u>	<u>\$24,500</u>	<u>\$223</u>
29	<u>\$24,501</u>	<u>\$24,600</u>	<u>\$216</u>
30	<u>\$24,601</u>	<u>\$24,700</u>	<u>\$209</u>
31	<u>\$24,701</u>	<u>\$24,800</u>	<u>\$202</u>
32	<u>\$24,801</u>	<u>\$24,900</u>	<u>\$195</u>
33	<u>\$24,901</u>	<u>\$25,000</u>	<u>\$188</u>
34	<u>\$25,001</u>	<u>\$25,100</u>	<u>\$181</u>
35	<u>\$25,101</u>	<u>\$25,200</u>	<u>\$174</u>
36	<u>\$25,201</u>	<u>\$25,300</u>	<u>\$167</u>

1	<u>\$25,301</u>	<u>\$25,400</u>	<u>\$160</u>
2	<u>\$25,401</u>	<u>\$25,500</u>	<u>\$153</u>
3	<u>\$25,501</u>	<u>\$25,600</u>	<u>\$146</u>
4	<u>\$25,601</u>	<u>\$25,700</u>	<u>\$139</u>
5	<u>\$25,701</u>	<u>\$25,800</u>	<u>\$132</u>
6	<u>\$25,801</u>	<u>\$25,900</u>	<u>\$125</u>
7	<u>\$25,901</u>	<u>\$26,000</u>	<u>\$118</u>
8	<u>\$26,001</u>	<u>\$26,100</u>	<u>\$111</u>
9	<u>\$26,101</u>	<u>\$26,200</u>	<u>\$104</u>
10	<u>\$26,201</u>	<u>\$26,300</u>	<u>\$97</u>
11	<u>\$26,301</u>	<u>\$26,400</u>	<u>\$90</u>
12	<u>\$26,401</u>	<u>\$26,500</u>	<u>\$83</u>
13	<u>\$26,501</u>	<u>\$26,600</u>	<u>\$76</u>
14	<u>\$26,601</u>	<u>\$26,700</u>	<u>\$69</u>
15	<u>\$26,701</u>	<u>\$26,800</u>	<u>\$62</u>
16	<u>\$26,801</u>	<u>\$26,900</u>	<u>\$55</u>
17	<u>\$26,901</u>	<u>\$27,000</u>	<u>\$48</u>
18	<u>\$27,001</u>	<u>\$27,100</u>	<u>\$41</u>
19	<u>\$27,101</u>	<u>\$27,200</u>	<u>\$34</u>
20	<u>\$27,201</u>	<u>\$27,300</u>	<u>\$27</u>
21	<u>\$27,301</u>	<u>\$27,400</u>	<u>\$20</u>
22	<u>\$27,401</u>	<u>\$27,500</u>	<u>\$13</u>
23	<u>\$27,501</u>	<u>\$27,600</u>	<u>\$6</u>

24

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

26	<u>From</u>	<u>To</u>	<u>Credit</u>
27	<u>\$26,201</u>	<u>\$26,300</u>	<u>\$373</u>
28	<u>\$26,301</u>	<u>\$26,400</u>	<u>\$366</u>
29	<u>\$26,401</u>	<u>\$26,500</u>	<u>\$359</u>
30	<u>\$26,501</u>	<u>\$26,600</u>	<u>\$352</u>
31	<u>\$26,601</u>	<u>\$26,700</u>	<u>\$345</u>
32	<u>\$26,701</u>	<u>\$26,800</u>	<u>\$338</u>
33	<u>\$26,801</u>	<u>\$26,900</u>	<u>\$331</u>
34	<u>\$26,901</u>	<u>\$27,000</u>	<u>\$324</u>
35	<u>\$27,001</u>	<u>\$27,100</u>	<u>\$317</u>
36	<u>\$27,101</u>	<u>\$27,200</u>	<u>\$310</u>

1	<u>\$27,201</u>	<u>\$27,300</u>	<u>\$303</u>
2	<u>\$27,301</u>	<u>\$27,400</u>	<u>\$296</u>
3	<u>\$27,401</u>	<u>\$27,500</u>	<u>\$289</u>
4	<u>\$27,501</u>	<u>\$27,600</u>	<u>\$282</u>
5	<u>\$27,601</u>	<u>\$27,700</u>	<u>\$275</u>
6	<u>\$27,701</u>	<u>\$27,800</u>	<u>\$268</u>
7	<u>\$27,801</u>	<u>\$27,900</u>	<u>\$261</u>
8	<u>\$27,901</u>	<u>\$28,000</u>	<u>\$254</u>
9	<u>\$28,001</u>	<u>\$28,100</u>	<u>\$247</u>
10	<u>\$28,101</u>	<u>\$28,200</u>	<u>\$240</u>
11	<u>\$28,201</u>	<u>\$28,300</u>	<u>\$233</u>
12	<u>\$28,301</u>	<u>\$28,400</u>	<u>\$226</u>
13	<u>\$28,401</u>	<u>\$28,500</u>	<u>\$219</u>
14	<u>\$28,501</u>	<u>\$28,600</u>	<u>\$212</u>
15	<u>\$28,601</u>	<u>\$28,700</u>	<u>\$205</u>
16	<u>\$28,701</u>	<u>\$28,800</u>	<u>\$198</u>
17	<u>\$28,801</u>	<u>\$28,900</u>	<u>\$191</u>
18	<u>\$28,901</u>	<u>\$29,000</u>	<u>\$184</u>
19	<u>\$29,001</u>	<u>\$29,100</u>	<u>\$177</u>
20	<u>\$29,101</u>	<u>\$29,200</u>	<u>\$170</u>
21	<u>\$29,201</u>	<u>\$29,300</u>	<u>\$163</u>
22	<u>\$29,301</u>	<u>\$29,400</u>	<u>\$156</u>
23	<u>\$29,401</u>	<u>\$29,500</u>	<u>\$149</u>
24	<u>\$29,501</u>	<u>\$29,600</u>	<u>\$142</u>
25	<u>\$29,601</u>	<u>\$29,700</u>	<u>\$135</u>
26	<u>\$29,701</u>	<u>\$29,800</u>	<u>\$128</u>
27	<u>\$29,801</u>	<u>\$29,900</u>	<u>\$121</u>
28	<u>\$29,901</u>	<u>\$30,000</u>	<u>\$114</u>
29	<u>\$30,001</u>	<u>\$30,100</u>	<u>\$107</u>
30	<u>\$30,101</u>	<u>\$30,200</u>	<u>\$100</u>
31	<u>\$30,201</u>	<u>\$30,300</u>	<u>\$93</u>
32	<u>\$30,301</u>	<u>\$30,400</u>	<u>\$86</u>
33	<u>\$30,401</u>	<u>\$30,500</u>	<u>\$79</u>
34	<u>\$30,501</u>	<u>\$30,600</u>	<u>\$72</u>
35	<u>\$30,601</u>	<u>\$30,700</u>	<u>\$65</u>
36	<u>\$30,701</u>	<u>\$30,800</u>	<u>\$58</u>

1	<u>\$30,801</u>	<u>\$30,900</u>	<u>\$51</u>
2	<u>\$30,901</u>	<u>\$31,000</u>	<u>\$44</u>
3	<u>\$31,001</u>	<u>\$31,100</u>	<u>\$37</u>
4	<u>\$31,101</u>	<u>\$31,200</u>	<u>\$30</u>
5	<u>\$31,201</u>	<u>\$31,300</u>	<u>\$23</u>
6	<u>\$31,301</u>	<u>\$31,400</u>	<u>\$16</u>
7	<u>\$31,401</u>	<u>\$31,500</u>	<u>\$9</u>
8	<u>\$31,501</u>	<u>\$31,600</u>	<u>\$2</u>

9

10 Head of Household/Qualifying Widow or Widower With One (1) or Fewer  
 11 Dependents

12	<u>From</u>	<u>To</u>	<u>Credit</u>
13	<u>\$18,601</u>	<u>\$18,700</u>	<u>\$279</u>
14	<u>\$18,701</u>	<u>\$18,800</u>	<u>\$273</u>
15	<u>\$18,801</u>	<u>\$18,900</u>	<u>\$267</u>
16	<u>\$18,901</u>	<u>\$19,000</u>	<u>\$261</u>
17	<u>\$19,001</u>	<u>\$19,100</u>	<u>\$255</u>
18	<u>\$19,101</u>	<u>\$19,200</u>	<u>\$249</u>
19	<u>\$19,201</u>	<u>\$19,300</u>	<u>\$243</u>
20	<u>\$19,301</u>	<u>\$19,400</u>	<u>\$237</u>
21	<u>\$19,401</u>	<u>\$19,500</u>	<u>\$231</u>
22	<u>\$19,501</u>	<u>\$19,600</u>	<u>\$225</u>
23	<u>\$19,601</u>	<u>\$19,700</u>	<u>\$219</u>
24	<u>\$19,701</u>	<u>\$19,800</u>	<u>\$213</u>
25	<u>\$19,801</u>	<u>\$19,900</u>	<u>\$207</u>
26	<u>\$19,901</u>	<u>\$20,000</u>	<u>\$201</u>
27	<u>\$20,001</u>	<u>\$20,100</u>	<u>\$195</u>
28	<u>\$20,101</u>	<u>\$20,200</u>	<u>\$189</u>
29	<u>\$20,201</u>	<u>\$20,300</u>	<u>\$183</u>
30	<u>\$20,301</u>	<u>\$20,400</u>	<u>\$177</u>
31	<u>\$20,401</u>	<u>\$20,500</u>	<u>\$171</u>
32	<u>\$20,501</u>	<u>\$20,600</u>	<u>\$165</u>
33	<u>\$20,601</u>	<u>\$20,700</u>	<u>\$159</u>
34	<u>\$20,701</u>	<u>\$20,800</u>	<u>\$153</u>
35	<u>\$20,801</u>	<u>\$20,900</u>	<u>\$147</u>
36	<u>\$20,901</u>	<u>\$21,000</u>	<u>\$141</u>

1	<u>\$21,001</u>	<u>\$21,100</u>	<u>\$135</u>
2	<u>\$21,101</u>	<u>\$21,200</u>	<u>\$129</u>
3	<u>\$21,201</u>	<u>\$21,300</u>	<u>\$123</u>
4	<u>\$21,301</u>	<u>\$21,400</u>	<u>\$117</u>
5	<u>\$21,401</u>	<u>\$21,500</u>	<u>\$111</u>
6	<u>\$21,501</u>	<u>\$21,600</u>	<u>\$105</u>
7	<u>\$21,601</u>	<u>\$21,700</u>	<u>\$99</u>
8	<u>\$21,701</u>	<u>\$21,800</u>	<u>\$93</u>
9	<u>\$21,801</u>	<u>\$21,900</u>	<u>\$87</u>
10	<u>\$21,901</u>	<u>\$22,000</u>	<u>\$81</u>
11	<u>\$22,001</u>	<u>\$22,100</u>	<u>\$75</u>
12	<u>\$22,101</u>	<u>\$22,200</u>	<u>\$69</u>
13	<u>\$22,201</u>	<u>\$22,300</u>	<u>\$63</u>
14	<u>\$22,301</u>	<u>\$22,400</u>	<u>\$57</u>
15	<u>\$22,401</u>	<u>\$22,500</u>	<u>\$51</u>
16	<u>\$22,501</u>	<u>\$22,600</u>	<u>\$45</u>
17	<u>\$22,601</u>	<u>\$22,700</u>	<u>\$39</u>
18	<u>\$22,701</u>	<u>\$22,800</u>	<u>\$33</u>
19	<u>\$22,801</u>	<u>\$22,900</u>	<u>\$27</u>
20	<u>\$22,901</u>	<u>\$23,000</u>	<u>\$21</u>
21	<u>\$23,001</u>	<u>\$23,100</u>	<u>\$15</u>
22	<u>\$23,101</u>	<u>\$23,200</u>	<u>\$9</u>
23	<u>\$23,201</u>	<u>\$23,300</u>	<u>\$3</u>

24

25 Head of Household/Qualifying Widow or Widower With Two (2) or More Dependents

26	<u>From</u>	<u>To</u>	<u>Credit</u>
27	<u>\$21,201</u>	<u>\$21,300</u>	<u>\$373</u>
28	<u>\$21,301</u>	<u>\$21,400</u>	<u>\$364</u>
29	<u>\$21,401</u>	<u>\$21,500</u>	<u>\$355</u>
30	<u>\$21,501</u>	<u>\$21,600</u>	<u>\$346</u>
31	<u>\$21,601</u>	<u>\$21,700</u>	<u>\$337</u>
32	<u>\$21,701</u>	<u>\$21,800</u>	<u>\$328</u>
33	<u>\$21,801</u>	<u>\$21,900</u>	<u>\$319</u>
34	<u>\$21,901</u>	<u>\$22,000</u>	<u>\$310</u>
35	<u>\$22,001</u>	<u>\$22,100</u>	<u>\$301</u>
36	<u>\$22,101</u>	<u>\$22,200</u>	<u>\$292</u>

1	<u>\$22,201</u>	<u>\$22,300</u>	<u>\$283</u>
2	<u>\$22,301</u>	<u>\$22,400</u>	<u>\$274</u>
3	<u>\$22,401</u>	<u>\$22,500</u>	<u>\$265</u>
4	<u>\$22,501</u>	<u>\$22,600</u>	<u>\$256</u>
5	<u>\$22,601</u>	<u>\$22,700</u>	<u>\$247</u>
6	<u>\$22,701</u>	<u>\$22,800</u>	<u>\$238</u>
7	<u>\$22,801</u>	<u>\$22,900</u>	<u>\$229</u>
8	<u>\$22,901</u>	<u>\$23,000</u>	<u>\$220</u>
9	<u>\$23,001</u>	<u>\$23,100</u>	<u>\$211</u>
10	<u>\$23,101</u>	<u>\$23,200</u>	<u>\$202</u>
11	<u>\$23,201</u>	<u>\$23,300</u>	<u>\$193</u>
12	<u>\$23,301</u>	<u>\$23,400</u>	<u>\$184</u>
13	<u>\$23,401</u>	<u>\$23,500</u>	<u>\$175</u>
14	<u>\$23,501</u>	<u>\$23,600</u>	<u>\$166</u>
15	<u>\$23,601</u>	<u>\$23,700</u>	<u>\$157</u>
16	<u>\$23,701</u>	<u>\$23,800</u>	<u>\$148</u>
17	<u>\$23,801</u>	<u>\$23,900</u>	<u>\$139</u>
18	<u>\$23,901</u>	<u>\$24,000</u>	<u>\$130</u>
19	<u>\$24,001</u>	<u>\$24,100</u>	<u>\$121</u>
20	<u>\$24,101</u>	<u>\$24,200</u>	<u>\$112</u>
21	<u>\$24,201</u>	<u>\$24,300</u>	<u>\$103</u>
22	<u>\$24,301</u>	<u>\$24,400</u>	<u>\$94</u>
23	<u>\$24,401</u>	<u>\$24,500</u>	<u>\$85</u>
24	<u>\$24,501</u>	<u>\$24,600</u>	<u>\$76</u>
25	<u>\$24,601</u>	<u>\$24,700</u>	<u>\$67</u>
26	<u>\$24,701</u>	<u>\$24,800</u>	<u>\$58</u>
27	<u>\$24,801</u>	<u>\$24,900</u>	<u>\$49</u>
28	<u>\$24,901</u>	<u>\$25,000</u>	<u>\$40</u>
29	<u>\$25,001</u>	<u>\$25,100</u>	<u>\$31</u>
30	<u>\$25,101</u>	<u>\$25,200</u>	<u>\$22</u>
31	<u>\$25,201</u>	<u>\$25,300</u>	<u>\$13</u>
32	<u>\$25,301</u>	<u>\$25,400</u>	<u>\$4</u>

33                   ~~(2) For income tax year 2011, the low income tax credit in~~  
 34 ~~subdivision (c)(2)(B) of this section shall be determined using the 2010~~  
 35 ~~base year table below and adding the yearly cost of living adjustment~~  
 36 ~~provided in subsection (c) of this section.~~

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



1	\$21,501	\$21,600	\$59
2	\$21,601	\$21,700	\$50
3	\$21,701	\$21,800	\$41
4	\$21,801	\$21,900	\$32
5	\$21,901	\$22,000	\$23
6	\$22,001	\$22,100	\$14
7	\$22,101	\$22,200	\$5

8

9 SECTION 4. Arkansas Code § 26-51-430(b), concerning standard income  
 10 tax deductions, is amended to read as follows:

11 (b)(1) The standard deduction shall be ~~two thousand dollars (\$2,000)~~  
 12 five thousand dollars (\$5,000) per taxpayer.

13 (2) In the case of a married couple, each spouse shall be  
 14 entitled to claim a standard deduction of ~~two thousand dollars (\$2,000)~~ five  
 15 thousand dollars (\$5,000).

16

17 SECTION 5. EFFECTIVE DATE. This act is effective for tax years  
 18 beginning on or after January 1, 2013.

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