

1 State of Arkansas *As Engrossed: H3/22/13 H3/28/13*

2 89th General Assembly

A Bill

3 Regular Session, 2013

HOUSE BILL 1926

4

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9

For An Act To Be Entitled

10

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

18

19

20

Subtitle

21 *TO ADJUST THE INCOME LEVELS SUBJECT TO*
22 *CERTAIN INCOME TAX RATES; AND TO INCREASE*
23 *THE NUMBER OF PERSONS ENTITLED TO USE THE*
24 *LOW-INCOME TAX TABLES.*

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%); and

28 (F) On net income of thirty-four thousand dollars
29 (\$34,000) and above, seven percent (7%).

30
31 SECTION 2. Arkansas Code § 26-51-301(c), concerning individuals exempt
32 from taxation or qualifying for the low-income tax credit, is amended to add
33 an additional subdivision to read as follows:

34 (3) Beginning with tax year 2014, the following taxpayers are
35 eligible for a low-income tax credit:

36 (A) A single individual whose gross income for the taxable

1 year is twelve thousand eight hundred one dollars (\$12,801) or more plus the
2 cost-of-living adjustment provided under subsection (e) of this section but
3 less than fifteen thousand five hundred one dollars (\$15,501) plus the cost-
4 of-living adjustment provided under subsection (e) of this section;

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

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

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

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

30
31 SECTION 3. Arkansas Code § 26-51-301(d), concerning individuals exempt
32 from taxation or qualifying for the low-income tax credit, is amended to read
33 as follows:

34 (d)(1) For income tax year ~~2010~~ years beginning on or after January 1,
35 2013, the ~~low income~~ low-income tax credit in ~~subdivision~~ subsection (c)(1)
36 of this section shall be determined in accordance with the tables ~~below~~ in

1 this subsection, based upon the taxpayer's filing status:

2

3 ~~Single Taxpayer~~

4	From	Less Than	Credit
5	\$10,682	\$10,700	\$133
6	\$10,701	\$10,800	\$129
7	\$10,801	\$10,900	\$125
8	\$10,901	\$11,000	\$121
9	\$11,001	\$11,100	\$117
10	\$11,101	\$11,200	\$113
11	\$11,201	\$11,300	\$109
12	\$11,301	\$11,400	\$105
13	\$11,401	\$11,500	\$101
14	\$11,501	\$11,600	\$97
15	\$11,601	\$11,700	\$93
16	\$11,701	\$11,800	\$89
17	\$11,801	\$11,900	\$85
18	\$11,901	\$12,000	\$81
19	\$12,001	\$12,100	\$77
20	\$12,101	\$12,200	\$73
21	\$12,201	\$12,300	\$69
22	\$12,301	\$12,400	\$65
23	\$12,401	\$12,500	\$61
24	\$12,501	\$12,600	\$57
25	\$12,601	\$12,700	\$53
26	\$12,701	\$12,800	\$49
27	\$12,801	\$12,900	\$45
28	\$12,901	\$13,000	\$41
29	\$13,001	\$13,100	\$37
30	\$13,101	\$13,200	\$33
31	\$13,201	\$13,300	\$29
32	\$13,301	\$13,400	\$25
33	\$13,401	\$13,500	\$21
34	\$13,501	\$13,600	\$17
35	\$13,601	\$13,700	\$13
36	\$13,701	\$13,800	\$9

1	\$13,801	\$13,900	\$5
2	\$13,901	\$14,000	\$1
3			
4	Married Filing Jointly With One (1) or Fewer Dependents		
5	From	Less Than	Credit
6	\$18,012	\$18,100	\$302
7	\$18,101	\$18,200	\$295
8	\$18,201	\$18,300	\$288
9	\$18,301	\$18,400	\$281
10	\$18,401	\$18,500	\$274
11	\$18,501	\$18,600	\$267
12	\$18,601	\$18,700	\$260
13	\$18,701	\$18,800	\$253
14	\$18,801	\$18,900	\$246
15	\$18,901	\$19,000	\$239
16	\$19,001	\$19,100	\$232
17	\$19,101	\$19,200	\$225
18	\$19,201	\$19,300	\$218
19	\$19,301	\$19,400	\$211
20	\$19,401	\$19,500	\$204
21	\$19,501	\$19,600	\$197
22	\$19,601	\$19,700	\$190
23	\$19,701	\$19,800	\$183
24	\$19,801	\$19,900	\$176
25	\$19,901	\$20,000	\$169
26	\$20,001	\$20,100	\$162
27	\$20,101	\$20,200	\$155
28	\$20,201	\$20,300	\$148
29	\$20,301	\$20,400	\$141
30	\$20,401	\$20,500	\$134
31	\$20,501	\$20,600	\$127
32	\$20,601	\$20,700	\$120
33	\$20,701	\$20,800	\$113
34	\$20,801	\$20,900	\$106
35	\$20,901	\$21,000	\$99
36	\$21,001	\$21,100	\$92

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

14

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

16	From	Less Than	Credit
17	\$21,677	\$21,700	\$432
18	\$21,701	\$21,800	\$425
19	\$21,801	\$21,900	\$418
20	\$21,901	\$22,000	\$411
21	\$22,001	\$22,100	\$404
22	\$22,101	\$22,200	\$397
23	\$22,201	\$22,300	\$390
24	\$22,301	\$22,400	\$383
25	\$22,401	\$22,500	\$376
26	\$22,501	\$22,600	\$369
27	\$22,601	\$22,700	\$362
28	\$22,701	\$22,800	\$355
29	\$22,801	\$22,900	\$348
30	\$22,901	\$23,000	\$341
31	\$23,001	\$23,100	\$334
32	\$23,101	\$23,200	\$327
33	\$23,201	\$23,300	\$320
34	\$23,301	\$23,400	\$313
35	\$23,401	\$23,500	\$306
36	\$23,501	\$23,600	\$299

1	\$23,601	\$23,700	\$292
2	\$23,701	\$23,800	\$285
3	\$23,801	\$23,900	\$278
4	\$23,901	\$24,000	\$271
5	\$24,001	\$24,100	\$264
6	\$24,101	\$24,200	\$257
7	\$24,201	\$24,300	\$250
8	\$24,301	\$24,400	\$243
9	\$24,401	\$24,500	\$236
10	\$24,501	\$24,600	\$229
11	\$24,601	\$24,700	\$222
12	\$24,701	\$24,800	\$215
13	\$24,801	\$24,900	\$208
14	\$24,901	\$25,000	\$201
15	\$25,001	\$25,100	\$194
16	\$25,101	\$25,200	\$187
17	\$25,201	\$25,300	\$180
18	\$25,301	\$25,400	\$173
19	\$25,401	\$25,500	\$166
20	\$25,501	\$25,600	\$159
21	\$25,601	\$25,700	\$152
22	\$25,701	\$25,800	\$145
23	\$25,801	\$25,900	\$138
24	\$25,901	\$26,000	\$131
25	\$26,001	\$26,100	\$124
26	\$26,101	\$26,200	\$117
27	\$26,201	\$26,300	\$110
28	\$26,301	\$26,400	\$103
29	\$26,401	\$26,500	\$96
30	\$26,501	\$26,600	\$89
31	\$26,601	\$26,700	\$82
32	\$26,701	\$26,800	\$75
33	\$26,801	\$26,900	\$68
34	\$26,901	\$27,000	\$61
35	\$27,001	\$27,100	\$54
36	\$27,101	\$27,200	\$47

1	\$27,201	\$27,300	\$40
2	\$27,301	\$27,400	\$33
3	\$27,401	\$27,500	\$26
4	\$27,501	\$27,600	\$19
5	\$27,601	\$27,700	\$12
6	\$27,701	\$27,800	\$5

7

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

11	From	Less Than	Credit
12	\$15,185	\$15,200	\$270
13	\$15,201	\$15,300	\$264
14	\$15,301	\$15,400	\$258
15	\$15,401	\$15,500	\$252
16	\$15,501	\$15,600	\$246
17	\$15,601	\$15,700	\$240
18	\$15,701	\$15,800	\$234
19	\$15,801	\$15,900	\$228
20	\$15,901	\$16,000	\$222
21	\$16,001	\$16,100	\$216
22	\$16,101	\$16,200	\$210
23	\$16,201	\$16,300	\$204
24	\$16,301	\$16,400	\$198
25	\$16,401	\$16,500	\$192
26	\$16,501	\$16,600	\$186
27	\$16,601	\$16,700	\$180
28	\$16,701	\$16,800	\$174
29	\$16,801	\$16,900	\$168
30	\$16,901	\$17,000	\$162
31	\$17,001	\$17,100	\$156
32	\$17,101	\$17,200	\$150
33	\$17,201	\$17,300	\$144
34	\$17,301	\$17,400	\$138
35	\$17,401	\$17,500	\$132
36	\$17,501	\$17,600	\$126

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

21

22 Single Taxpayer

23	<u>From</u>	<u>To</u>	<u>Credit</u>
24	<u>\$12,801</u>	<u>\$12,900</u>	<u>\$108</u>
25	<u>\$12,901</u>	<u>\$13,000</u>	<u>\$104</u>
26	<u>\$13,001</u>	<u>\$13,100</u>	<u>\$100</u>
27	<u>\$13,101</u>	<u>\$13,200</u>	<u>\$96</u>
28	<u>\$13,201</u>	<u>\$13,300</u>	<u>\$92</u>
29	<u>\$13,301</u>	<u>\$13,400</u>	<u>\$88</u>
30	<u>\$13,401</u>	<u>\$13,500</u>	<u>\$84</u>
31	<u>\$13,501</u>	<u>\$13,600</u>	<u>\$80</u>
32	<u>\$13,601</u>	<u>\$13,700</u>	<u>\$76</u>
33	<u>\$13,701</u>	<u>\$13,800</u>	<u>\$72</u>
34	<u>\$13,801</u>	<u>\$13,900</u>	<u>\$68</u>
35	<u>\$13,901</u>	<u>\$14,000</u>	<u>\$64</u>
36	<u>\$14,001</u>	<u>\$14,100</u>	<u>\$60</u>

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

15

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

17	<u>From</u>	<u>To</u>	<u>Credit</u>
18	<u>\$23,601</u>	<u>\$23,700</u>	<u>\$279</u>
19	<u>\$23,701</u>	<u>\$23,800</u>	<u>\$272</u>
20	<u>\$23,801</u>	<u>\$23,900</u>	<u>\$265</u>
21	<u>\$23,901</u>	<u>\$24,000</u>	<u>\$258</u>
22	<u>\$24,001</u>	<u>\$24,100</u>	<u>\$251</u>
23	<u>\$24,101</u>	<u>\$24,200</u>	<u>\$244</u>
24	<u>\$24,201</u>	<u>\$24,300</u>	<u>\$237</u>
25	<u>\$24,301</u>	<u>\$24,400</u>	<u>\$230</u>
26	<u>\$24,401</u>	<u>\$24,500</u>	<u>\$223</u>
27	<u>\$24,501</u>	<u>\$24,600</u>	<u>\$216</u>
28	<u>\$24,601</u>	<u>\$24,700</u>	<u>\$209</u>
29	<u>\$24,701</u>	<u>\$24,800</u>	<u>\$202</u>
30	<u>\$24,801</u>	<u>\$24,900</u>	<u>\$195</u>
31	<u>\$24,901</u>	<u>\$25,000</u>	<u>\$188</u>
32	<u>\$25,001</u>	<u>\$25,100</u>	<u>\$181</u>
33	<u>\$25,101</u>	<u>\$25,200</u>	<u>\$174</u>
34	<u>\$25,201</u>	<u>\$25,300</u>	<u>\$167</u>
35	<u>\$25,301</u>	<u>\$25,400</u>	<u>\$160</u>
36	<u>\$25,401</u>	<u>\$25,500</u>	<u>\$153</u>

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

22

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

24	<u>From</u>	<u>To</u>	<u>Credit</u>
25	<u>\$26,201</u>	<u>\$26,300</u>	<u>\$373</u>
26	<u>\$26,301</u>	<u>\$26,400</u>	<u>\$366</u>
27	<u>\$26,401</u>	<u>\$26,500</u>	<u>\$359</u>
28	<u>\$26,501</u>	<u>\$26,600</u>	<u>\$352</u>
29	<u>\$26,601</u>	<u>\$26,700</u>	<u>\$345</u>
30	<u>\$26,701</u>	<u>\$26,800</u>	<u>\$338</u>
31	<u>\$26,801</u>	<u>\$26,900</u>	<u>\$331</u>
32	<u>\$26,901</u>	<u>\$27,000</u>	<u>\$324</u>
33	<u>\$27,001</u>	<u>\$27,100</u>	<u>\$317</u>
34	<u>\$27,101</u>	<u>\$27,200</u>	<u>\$310</u>
35	<u>\$27,201</u>	<u>\$27,300</u>	<u>\$303</u>
36	<u>\$27,301</u>	<u>\$27,400</u>	<u>\$296</u>

1	<u>\$27,401</u>	<u>\$27,500</u>	<u>\$289</u>
2	<u>\$27,501</u>	<u>\$27,600</u>	<u>\$282</u>
3	<u>\$27,601</u>	<u>\$27,700</u>	<u>\$275</u>
4	<u>\$27,701</u>	<u>\$27,800</u>	<u>\$268</u>
5	<u>\$27,801</u>	<u>\$27,900</u>	<u>\$261</u>
6	<u>\$27,901</u>	<u>\$28,000</u>	<u>\$254</u>
7	<u>\$28,001</u>	<u>\$28,100</u>	<u>\$247</u>
8	<u>\$28,101</u>	<u>\$28,200</u>	<u>\$240</u>
9	<u>\$28,201</u>	<u>\$28,300</u>	<u>\$233</u>
10	<u>\$28,301</u>	<u>\$28,400</u>	<u>\$226</u>
11	<u>\$28,401</u>	<u>\$28,500</u>	<u>\$219</u>
12	<u>\$28,501</u>	<u>\$28,600</u>	<u>\$212</u>
13	<u>\$28,601</u>	<u>\$28,700</u>	<u>\$205</u>
14	<u>\$28,701</u>	<u>\$28,800</u>	<u>\$198</u>
15	<u>\$28,801</u>	<u>\$28,900</u>	<u>\$191</u>
16	<u>\$28,901</u>	<u>\$29,000</u>	<u>\$184</u>
17	<u>\$29,001</u>	<u>\$29,100</u>	<u>\$177</u>
18	<u>\$29,101</u>	<u>\$29,200</u>	<u>\$170</u>
19	<u>\$29,201</u>	<u>\$29,300</u>	<u>\$163</u>
20	<u>\$29,301</u>	<u>\$29,400</u>	<u>\$156</u>
21	<u>\$29,401</u>	<u>\$29,500</u>	<u>\$149</u>
22	<u>\$29,501</u>	<u>\$29,600</u>	<u>\$142</u>
23	<u>\$29,601</u>	<u>\$29,700</u>	<u>\$135</u>
24	<u>\$29,701</u>	<u>\$29,800</u>	<u>\$128</u>
25	<u>\$29,801</u>	<u>\$29,900</u>	<u>\$121</u>
26	<u>\$29,901</u>	<u>\$30,000</u>	<u>\$114</u>
27	<u>\$30,001</u>	<u>\$30,100</u>	<u>\$107</u>
28	<u>\$30,101</u>	<u>\$30,200</u>	<u>\$100</u>
29	<u>\$30,201</u>	<u>\$30,300</u>	<u>\$93</u>
30	<u>\$30,301</u>	<u>\$30,400</u>	<u>\$86</u>
31	<u>\$30,401</u>	<u>\$30,500</u>	<u>\$79</u>
32	<u>\$30,501</u>	<u>\$30,600</u>	<u>\$72</u>
33	<u>\$30,601</u>	<u>\$30,700</u>	<u>\$65</u>
34	<u>\$30,701</u>	<u>\$30,800</u>	<u>\$58</u>
35	<u>\$30,801</u>	<u>\$30,900</u>	<u>\$51</u>
36	<u>\$30,901</u>	<u>\$31,000</u>	<u>\$44</u>

1	<u>\$31,001</u>	<u>\$31,100</u>	<u>\$37</u>
2	<u>\$31,101</u>	<u>\$31,200</u>	<u>\$30</u>
3	<u>\$31,201</u>	<u>\$31,300</u>	<u>\$23</u>
4	<u>\$31,301</u>	<u>\$31,400</u>	<u>\$16</u>
5	<u>\$31,401</u>	<u>\$31,500</u>	<u>\$9</u>
6	<u>\$31,501</u>	<u>\$31,600</u>	<u>\$2</u>

7

8 Head of Household/Qualifying Widow or Widower With One (1) or Fewer9 Dependents

10	<u>From</u>	<u>To</u>	<u>Credit</u>
11	<u>\$18,601</u>	<u>\$18,700</u>	<u>\$279</u>
12	<u>\$18,701</u>	<u>\$18,800</u>	<u>\$273</u>
13	<u>\$18,801</u>	<u>\$18,900</u>	<u>\$267</u>
14	<u>\$18,901</u>	<u>\$19,000</u>	<u>\$261</u>
15	<u>\$19,001</u>	<u>\$19,100</u>	<u>\$255</u>
16	<u>\$19,101</u>	<u>\$19,200</u>	<u>\$249</u>
17	<u>\$19,201</u>	<u>\$19,300</u>	<u>\$243</u>
18	<u>\$19,301</u>	<u>\$19,400</u>	<u>\$237</u>
19	<u>\$19,401</u>	<u>\$19,500</u>	<u>\$231</u>
20	<u>\$19,501</u>	<u>\$19,600</u>	<u>\$225</u>
21	<u>\$19,601</u>	<u>\$19,700</u>	<u>\$219</u>
22	<u>\$19,701</u>	<u>\$19,800</u>	<u>\$213</u>
23	<u>\$19,801</u>	<u>\$19,900</u>	<u>\$207</u>
24	<u>\$19,901</u>	<u>\$20,000</u>	<u>\$201</u>
25	<u>\$20,001</u>	<u>\$20,100</u>	<u>\$195</u>
26	<u>\$20,101</u>	<u>\$20,200</u>	<u>\$189</u>
27	<u>\$20,201</u>	<u>\$20,300</u>	<u>\$183</u>
28	<u>\$20,301</u>	<u>\$20,400</u>	<u>\$177</u>
29	<u>\$20,401</u>	<u>\$20,500</u>	<u>\$171</u>
30	<u>\$20,501</u>	<u>\$20,600</u>	<u>\$165</u>
31	<u>\$20,601</u>	<u>\$20,700</u>	<u>\$159</u>
32	<u>\$20,701</u>	<u>\$20,800</u>	<u>\$153</u>
33	<u>\$20,801</u>	<u>\$20,900</u>	<u>\$147</u>
34	<u>\$20,901</u>	<u>\$21,000</u>	<u>\$141</u>
35	<u>\$21,001</u>	<u>\$21,100</u>	<u>\$135</u>
36	<u>\$21,101</u>	<u>\$21,200</u>	<u>\$129</u>

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

22

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

24	<u>From</u>	<u>To</u>	<u>Credit</u>
25	<u>\$21,201</u>	<u>\$21,300</u>	<u>\$373</u>
26	<u>\$21,301</u>	<u>\$21,400</u>	<u>\$364</u>
27	<u>\$21,401</u>	<u>\$21,500</u>	<u>\$355</u>
28	<u>\$21,501</u>	<u>\$21,600</u>	<u>\$346</u>
29	<u>\$21,601</u>	<u>\$21,700</u>	<u>\$337</u>
30	<u>\$21,701</u>	<u>\$21,800</u>	<u>\$328</u>
31	<u>\$21,801</u>	<u>\$21,900</u>	<u>\$319</u>
32	<u>\$21,901</u>	<u>\$22,000</u>	<u>\$310</u>
33	<u>\$22,001</u>	<u>\$22,100</u>	<u>\$301</u>
34	<u>\$22,101</u>	<u>\$22,200</u>	<u>\$292</u>
35	<u>\$22,201</u>	<u>\$22,300</u>	<u>\$283</u>
36	<u>\$22,301</u>	<u>\$22,400</u>	<u>\$274</u>

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

31 ~~(2) For income tax year 2011, the low income tax credit in~~
32 ~~subdivision (c)(2)(B) of this section shall be determined using the 2010~~
33 ~~base year table below and adding the yearly cost-of-living adjustment~~
34 ~~provided in subsection (e) of this section:~~
35 ~~Head of Household/Qualifying Widow or Widower With Two (2) or More Dependents~~
36 ~~From Less Than Credit~~

1	\$18,101	\$18,200	\$365
2	\$18,201	\$18,300	\$356
3	\$18,301	\$18,400	\$347
4	\$18,401	\$18,500	\$338
5	\$18,501	\$18,600	\$329
6	\$18,601	\$18,700	\$320
7	\$18,701	\$18,800	\$311
8	\$18,801	\$18,900	\$302
9	\$18,901	\$19,000	\$293
10	\$19,001	\$19,100	\$284
11	\$19,101	\$19,200	\$275
12	\$19,201	\$19,300	\$266
13	\$19,301	\$19,400	\$257
14	\$19,401	\$19,500	\$248
15	\$19,501	\$19,600	\$239
16	\$19,601	\$19,700	\$230
17	\$19,701	\$19,800	\$221
18	\$19,801	\$19,900	\$212
19	\$19,901	\$20,000	\$203
20	\$20,001	\$20,100	\$194
21	\$20,101	\$20,200	\$185
22	\$20,201	\$20,300	\$176
23	\$20,301	\$20,400	\$167
24	\$20,401	\$20,500	\$158
25	\$20,501	\$20,600	\$149
26	\$20,601	\$20,700	\$140
27	\$20,701	\$20,800	\$131
28	\$20,801	\$20,900	\$122
29	\$20,901	\$21,000	\$113
30	\$21,001	\$21,100	\$104
31	\$21,101	\$21,200	\$95
32	\$21,201	\$21,300	\$86
33	\$21,301	\$21,400	\$77
34	\$21,401	\$21,500	\$68
35	\$21,501	\$21,600	\$59
36	\$21,601	\$21,700	\$50

1	\$21,701	\$21,800	\$41
2	\$21,801	\$21,900	\$32
3	\$21,901	\$22,000	\$23
4	\$22,001	\$22,100	\$14
5	\$22,101	\$22,200	\$5

6

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

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

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

14

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

17

18 */s/Sabin*

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