

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4  
5 By: Representative Jett  
6

# A Bill

HOUSE BILL 1011

## For An Act To Be Entitled

8 AN ACT TO AMEND THE INCOME TAX IMPOSED ON  
9 INDIVIDUALS, TRUSTS, AND ESTATES; TO REDUCE THE  
10 INCOME TAX IMPOSED ON LOW-INCOME TAXPAYERS; AND FOR  
11 OTHER PURPOSES.

## Subtitle

15 TO AMEND THE INCOME TAX IMPOSED ON  
16 INDIVIDUALS, TRUSTS, AND ESTATES; AND TO  
17 REDUCE THE INCOME TAX IMPOSED ON  
18 LOW-INCOME TAXPAYERS.

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

23 SECTION 1. Arkansas Code § 26-51-201(a)(8), concerning the income tax  
24 imposed on individuals, trusts, and estates, is amended to read as follows:

25 (8) For tax years beginning on and after January 1, 2021, there  
26 is allowed an exemption from the income tax imposed by this chapter for Every  
27 every resident, individual, trust, or estate having a net income of less than  
28 twenty-two thousand two hundred dollars (\$22,200). ~~shall determine the amount~~  
29 ~~of income tax due under this subsection in accordance with the table set~~  
30 ~~forth below:~~

31 From	Less Than or Equal To	Rate
32 \$0	\$4,499	0%
33 \$4,500	\$8,899	2%
34 \$8,900	\$13,399	3%
35 \$13,400	\$22,199	3.4%

