

Stricken language would be deleted from and underlined language would be added to present law.

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4

As Engrossed: H3/1/21

# A Bill

HOUSE BILL 1190

5 By: Representatives Ray, Barker, Beaty Jr., Beck, Bentley, M. Berry, Boyd, Bragg, Breaux, Brooks,  
6 Bryant, Carr, Cavenaugh, Christiansen, Cloud, Coleman, C. Cooper, Dotson, Evans, Furman, Gazaway,  
7 Gonzales, M. Gray, Haak, Hawks, Hollowell, Jett, L. Johnson, Lowery, Lundstrum, Maddox, McClure,  
8 McCollum, M. McElroy, Milligan, Penzo, Pilkington, Rye, B. Smith, Speaks, Tollett, Underwood, Vaught,  
9 Warren, Wing, Womack, Wooten  
10 By: Senators M. Johnson, Gilmore, Hester, D. Sullivan, D. Wallace  
11

## For An Act To Be Entitled

12 AN ACT TO AMEND THE INDIVIDUAL INCOME TAX LAWS; TO  
13 PROVIDE A COST-OF-LIVING ADJUSTMENT FOR THE STANDARD  
14 DEDUCTION; AND FOR OTHER PURPOSES.  
15  
16  
17

## Subtitle

18 TO AMEND THE INDIVIDUAL INCOME TAX LAWS;  
19 AND TO PROVIDE A COST-OF-LIVING  
20 ADJUSTMENT FOR THE STANDARD DEDUCTION.  
21  
22  
23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
25

26 SECTION 1. Arkansas Code § 26-51-430, concerning the standard income  
27 tax deduction, is amended to add an additional subsection to read as follows:

28 (c)(1) The Secretary of the Department of Finance and Administration  
29 shall increase annually the standard deduction provided under subsection (b)  
30 of this section by the cost-of-living adjustment for the current calendar  
31 year, rounding the amount to the nearest ten dollars (\$10.00).

32 (2)(A)(i) For purposes of subdivision (c)(1) of this section,  
33 the cost-of-living adjustment for a calendar year is the percentage, if any,  
34 by which the Consumer Price Index for the current calendar year exceeds the  
35 Consumer Price Index for the preceding calendar year, not to exceed three  
36 percent (3%).



