

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

A Bill

HOUSE BILL 1191

5 By: Representative Ray
6 By: Senator M. Johnson
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE STANDARD DEDUCTION FOR INCOME TAX
10 PURPOSES; TO INCREASE THE STANDARD DEDUCTION; AND FOR
11 OTHER PURPOSES.
12
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Subtitle

15 TO AMEND THE STANDARD DEDUCTION FOR
16 INCOME TAX PURPOSES; AND TO INCREASE THE
17 STANDARD DEDUCTION.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code § 26-51-430(b), concerning the standard
23 deduction for income tax purposes, is amended to read as follows:

24 (b)(1) The standard deduction shall be:

25 (A) For the tax year beginning January 1, 2014, two
26 thousand dollars (\$2,000) per taxpayer; ~~and~~

27 (B) For tax years beginning on and after January 1, 2015,
28 two thousand two hundred dollars (\$2,200) per taxpayer; ~~and~~

29 (C) For tax years beginning on and after January 1, 2021,
30 four thousand four hundred dollars (\$4,400) per taxpayer.

31 (2) In the case of a married couple, each spouse shall be
32 entitled to claim a standard deduction of:

33 (A) For the tax year beginning January 1, 2014, two
34 thousand dollars (\$2,000); ~~and~~

35 (B) For tax years beginning on and after January 1, 2015,
36 two thousand two hundred dollars (\$2,200); ~~and~~



1 (C) For tax years beginning on and after January 1, 2021,
2 four thousand four hundred dollars (\$4,400).

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