

ARKANSAS SENATE
85th General Assembly - Regular Session, 2005
Amendment Form

Subtitle of Senate Bill No. 309

"TO MAKE TECHNICAL CORRECTIONS TO THE ARKANSAS INCOME TAX LAWS BY
ADOPTING RECENT CHANGES TO THE INTERNAL REVENUE CODE."

Amendment No. 1 to Senate Bill No. 309.

Amend Senate Bill No. 309 as originally introduced:

Delete Section 8 in its entirety and appropriately renumber the sections of the bill

AND

Page 8, delete lines 6 through 36 and substitute the following:

"SECTION 14. Arkansas Code §26-51-501(a)(3)(B), concerning the definition of dependents for purposes of personal income tax credits, is amended to read as follows:

~~(B) For the purposes of subdivision (a)(3)(A) of this section, the term "dependent" means any of the following persons over half of whose support for the income year was received from the taxpayer:~~

- ~~(i) A son or daughter or descendant of either;~~
- ~~(ii) A stepson or stepdaughter;~~
- ~~(iii) A brother, sister, stepbrother, or stepsister;~~
- ~~(iv) The father or mother or an ancestor of either;~~
- ~~(v) A stepfather or stepmother;~~
- ~~(vi) A son or daughter of a brother or sister;~~
- ~~(vii) A brother or sister of the father or mother;~~

~~or~~

~~(viii) A son in law, daughter in law, father in law, mother in law, brother in law, or sister in law of the taxpayer~~ As used in subdivision (a)(3)(A) of this section, "dependent" has the same meaning as defined in § 152 of the Internal Revenue Code of 1986, in effect on January 1, 2005."

AND

Page 9, delete lines 1 through 36

AND



Page 10, delete lines 1 through 8.

The Amendment was read the first time, rules suspended and read the second time and _____

By: Senator Wooldridge

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Secretary