## **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  $(a)(3)(\Lambda)$  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; (viii) A son-in-law, daughter-in-law, father-in-law,

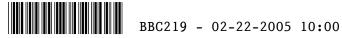
or

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
BBC/BBC - 02-22-2005 10:00
BBC219
Secretary