

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

INTERIM STUDY PROPOSAL 2009-158

State of Arkansas
87th General Assembly
Regular Session, 2009

A Bill

HOUSE BILL 1563

By: Representatives Dismang, Carter, J. Burris, Clemmer, S. Malone, Baird, English

Filed with: House Interim Committee on Revenue and Taxation
pursuant to A.C.A. §10-3-217.

For An Act To Be Entitled

AND ACT TO EXEMPT ACTIVE DUTY MILITARY PERSONNEL
FROM INCOME TAX ON SERVICE PAY OR ALLOWANCES; AND
FOR OTHER PURPOSES.

Subtitle

TO EXEMPT ACTIVE DUTY MILITARY PERSONNEL
FROM INCOME TAX ON SERVICE PAY OR
ALLOWANCES.

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

SECTION 1. Arkansas Code § 26-51-306(a)(1), concerning compensation and benefits from military service with regard to income tax, is amended to add an additional subdivision to read as follows:

(D) For tax years beginning on and after January 1, 2009, an active duty member of the armed services of the State of Arkansas or of the United States shall not be liable for or required to pay income tax on service pay or allowances received for active duty.

SECTION 2. This act is effective for tax years beginning on or after January 1, 2009.

Filed Date: 04/09/2009 By: LMG\VJF



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