

State of Arkansas

77th General Assembly

Regular Session, 1989

HOUSE BILL 1234

By: Representatives M.Jones, Hankins, Northcutt and Allen

"AN ACT TO AMEND ARKANSAS CODE 26-51-801 TO ELIMINATE THE INCOME TAX LIABILITY IN FILING REQUIREMENTS OF LOW INCOME INDIVIDUALS; AND FOR OTHER PURPOSES."

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

SECTION 1. Section 26-51-801 of the Arkansas Code of 1987 Annotated is hereby amended to read as follows:

"26-51-801. Returns by Individuals.

(a) Every person owning property or doing business in the state of Arkansas shall file a return with the Commissioner of Revenues, Department of Finance and Administration, showing his gross income and the deductions or credits allowed by this act if he has a gross income of:

(1) Four thousand five hundred dollars (\$4,500) or over, if married and not filing jointly;

(2) Five thousand one hundred dollars (\$5,100) or over, if married and blind or 65 or older, and not filing jointly;

(3) Five thousand seven hundred dollars (\$5,700) or over, if married, blind, and 65 or older and not filing jointly;

(4) Five thousand dollars (\$5,000) or over, if unmarried;

(5) Five thousand seven hundred fifty dollars (\$5,750) or over, if unmarried and blind or 65 or older;

(6) Six thousand five hundred dollars (\$6,500) or over, if unmarried, blind, and 65 or older;

(7) Six thousand four hundred dollars (\$6,400) or over, if head of household;

(8) Seven thousand one hundred fifty dollars (\$7,150) or over, if head of household and blind or 65 or older;

(9) Seven thousand nine hundred dollars (\$7,900) or over, if head

of household, blind, and 65 or older;

(10) Nine thousand dollars (\$9,000) or over, if married and filing jointly;

(11) Nine thousand six hundred dollars (\$9,600) or over, if married, filing jointly and one (1) spouse 65 or older;

(12) Ten thousand two hundred dollars (\$10,200) or over, if married, filing jointly, one (1) spouse 65 of older, and one (1) spouse blind;

(13) Ten thousand eight hundred dollars (\$10,800) or over, if married, filing jointly, both spouses 65 or older, and one (1) spouse blind;

(14) Eleven thousand four hundred dollars (\$11,400) or over, if married, filing jointly, both spouses 65 or older and both spouses blind.

(b) If husband and wife are living together and have an aggregate gross income of nine thousand dollars (\$9,000) or over, each shall make a return unless the income of each is included in a single joint return.

(c) If a taxpayer is unable to make his own return, the return shall be made by an authorized agent or by the guardian or other person charged with the care of the person or estate of such taxpayer.

(d) As used in this act, the term 'Head of Household' shall have the same meaning as defined in section 2(b) of the Federal Internal Revenue Code of 1986, in effect on January 1, 1987.

(e) As used in this section, the term 'jointly' means filing a joint return, and separate on same return.

(f) Gross income categories below the amounts stated in paragraphs (a)(1) through and including (a)(14) of this section shall be exempt from state income tax.

(g) If a person is not required to file a return, such person must complete and submit to his employer a statement to that effect on forms approved by the Commissioner of Revenues, in order to be exempt from the state withholding tax."

SECTION 2. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 3. All laws and parts of laws in conflict with this Act are hereby repealed.