

1 State of Arkansas

2 80th General Assembly

3 Regular Session, 1995

H.C.R.

1015

4 By: Representatives Hudson and Wallis

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## HOUSE CONCURRENT RESOLUTION

8 PETITIONING CONGRESS FOR THE PASSAGE OF LEGISLATION TO  
9 PROHIBIT STATES FROM LEVYING INCOME TAXES ON THE PENSION  
10 INCOME OF THEIR FORMER RESIDENTS.

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### Subtitle

13 PETITIONING CONGRESS FOR THE PASSAGE OF LEGISLATION TO  
14 PROHIBIT STATES FROM LEVYING INCOME TAXES ON THE PENSION  
15 INCOME OF THEIR FORMER RESIDENTS.

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17 WHEREAS, states have the authority to tax nonresidents on income earned  
18 in the state and to tax residents on all personal income wherever such income  
19 is earned, thereby creating the possibility of double taxation; and

20 WHEREAS, such double taxation is avoided in most states, including  
21 Arkansas, by crediting a states\_ residents for any nonresident taxes paid to  
22 another state; and

23 WHEREAS, a number of Arkansas residents are retirees from other states  
24 and are paying taxes on their retirement income to non-resident states; and

25 WHEREAS, Arkansas residents paying taxes to a nonresident state results  
26 in a reduction in tax revenues to the State and thereby creates a heavy tax  
27 burden on the residents of the State of Arkansas; and

28 WHEREAS, prohibiting all states from levying an income tax on the  
29 pension income of former residents would create uniformity among the states  
30 and relieve states from such unnecessary tax burdens.

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32 NOW THEREFORE,

33 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE EIGHTIETH GENERAL  
34 ASSEMBLY OF THE STATE OF ARKANSAS, THE SENATE CONCURRING THEREIN:

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1           That the Arkansas General Assembly respectfully requests and petitions  
2 the Congress of the United States to pass legislation prohibiting states from  
3 levying income taxes on the pension income of their former residents.

4           BE IT FURTHER RESOLVED, that upon adoption of this Resolution by the  
5 House and Senate, the Chief Clerk of the House of Representatives shall  
6 transmit a copy of this Resolution to the members of the Arkansas  
7 Congressional Delegation.

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