

1 State of Arkansas  
2 80th General Assembly  
3 Regular Session, 1995

# A Bill

SENATE BILL 387

4 By: Senators Boozman, Jeffries, Hunter, Keet, Webb, and Brown

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## For An Act To Be Entitled

8 "AN ACT TO INCREASE THE PERSONAL INCOME TAX CREDIT  
9 AVAILABLE TO A DEPENDENT FOR CERTAIN TAXPAYERS TO FIFTY  
10 DOLLARS (\$50); AND FOR OTHER PURPOSES."

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## Subtitle

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13 "TO INCREASE THE PERSONAL INCOME TAX  
14 CREDIT AVAILABLE TO A TAXPAYER FOR  
15 CERTAIN DEPENDENTS TO FIFTY DOLLARS  
16 (\$50)."

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

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20 SECTION 1. Arkansas Code § 26-51-501 (a)(3)(A) is amended to read as  
21 follows:

22 "(3)(A) For each individual, other than husband or wife, who has a  
23 gross income for the tax year of less than three thousand dollars (\$3,000),  
24 who has not filed a joint return with his or her spouse for the taxable year  
25 and who is dependent upon and receives his or her chief support from the  
26 taxpayer, fifty dollars (\$50.00). "

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

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32 SECTION 3. If any provision of this act or the application thereof to  
33 any person or circumstance is held invalid, such invalidity shall not affect  
34 other provisions or applications of the act which can be given effect without  
35 the invalid provision or application, and to this end the provisions of this



