

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.

1 State of Arkansas  
2 83rd General Assembly  
3 Regular Session, 2001  
4

As Engrossed: H1/26/01 H1/31/01

# A Bill

HOUSE BILL 1020

5 By: Representative Minton  
6 By: Senator Wilkinson  
7

## For An Act To Be Entitled

THE FAMILY PRESERVATION ACT; AND FOR OTHER PURPOSES.

### Subtitle

THE FAMILY PRESERVATION ACT.

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16 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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18 SECTION 1. Legislative Findings.

19 It is the intent of the General Assembly to provide some financial  
20 assistance and monetary incentives to families to help one (1) parent stay at  
21 home with the family's children in the nuclear family atmosphere. This will  
22 assist the citizens of Arkansas in preserving their family structure and to  
23 allow the children to be raised without relying on outside child care or day  
24 care to take care of the children. The General Assembly believes that the  
25 long-term positive effects of this act will be a reduced incidence of juvenile  
26 crime, fewer problems with discipline in the public schools and fewer people  
27 sentenced to prisons in Arkansas.  
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29 SECTION 2. (a) A taxpayer shall be allowed a one thousand dollar  
30 (\$1,000) credit against the tax imposed by the Arkansas Income Tax Act,  
31 beginning at Arkansas Code 26-51-101, if:

32 (1) The taxpayer has a dependent child aged four (4) years or  
33 younger;

34 (2) The taxpayer's spouse is not employed at any time during the  
35 tax year for which the credit is claimed; and

36 (3) The taxpayer's spouse is not a full-time student enrolled in

1 a high school, college, university, or in a vocational-technical or community  
2 college.

3 (b) To qualify for the income tax credit, the taxpayer's adjusted gross  
4 income, as defined by the Arkansas Income Tax Act, beginning at Arkansas Code  
5 26-51-101, shall not exceed thirty-two thousand dollars (\$32,000) in the tax  
6 year for which the credit is claimed.

7 (c) The amount of the credit that may be claimed by the taxpayer for a  
8 taxable year shall not exceed the amount of income tax otherwise due.

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10 SECTION 3. This act shall be effective for taxable years beginning on  
11 and after January 1, 2002.

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*/s/ Minton*

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