

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

# A Bill

HOUSE BILL 1066

4  
5 By: Representative Creekmore  
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## For An Act To Be Entitled

9 AN ACT TO PROVIDE AN INCOME TAX DEDUCTION FOR THE  
10 FUNERAL EXPENSES OF A SPOUSE WHEN THE SURVIVING SPOUSE  
11 IS FIFTY-FIVE YEARS OR OLDER; AND FOR OTHER PURPOSES.  
12

## Subtitle

13 TO PROVIDE AN INCOME TAX DEDUCTION FOR  
14 THE FUNERAL EXPENSES OF A SPOUSE WHEN  
15 THE SURVIVING SPOUSE IS FIFTY-FIVE YEARS  
16 OR OLDER.  
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 4 is amended  
23 by adding an additional section to read as follows:

24 26-51-449. Deduction -- Funeral Expenses.

25 (a) In computing net income for the purposes of the Arkansas Income Tax  
26 Act, as amended, there shall be allowed as a deduction in addition to all  
27 other deductions allowed by law a deduction of up to three thousand five  
28 hundred dollar (\$3,500) for funeral expenses paid by a surviving spouse if:

29 (1) The surviving spouse is fifty-five (55) years or older; and

30 (2) The income level of the surviving spouse does not exceed two  
31 hundred and fifty percent (250%) of the poverty level as established by the  
32 United States Department of Health and Human Services on January 1, 2001.

33 (b) Funeral expenses shall include, but not be limited to the:

34 (1) Headstone;

35 (2) Casket;

36 (3) Embalming;

- 1           (4) Transportation;
- 2           (5) Funeral director services;
- 3           (6) Burial lot;
- 4           (7) Vault; and
- 5           (8) Cremation.

6           (c) The surviving spouse claiming the deduction shall provide a  
7 certified copy of the death certificate with the income tax return.

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