

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

HCR 1028

4
5 By: Representative R. Smith
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8 **HOUSE CONCURRENT RESOLUTION**

9 REQUESTING THE HOUSE AND SENATE INTERIM
10 COMMITTEES ON REVENUE AND TAXATION TO CONDUCT AN
11 INTERIM STUDY ON THE METHODS OF TAX RELIEF FOR
12 LOW-INCOME FAMILIES.

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14 **Subtitle**

15 REQUESTING THE HOUSE AND SENATE INTERIM
16 COMMITTEES ON REVENUE AND TAXATION TO
17 CONDUCT AN INTERIM STUDY ON THE METHODS
18 OF TAX RELIEF FOR LOW-INCOME FAMILIES.
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22 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE EIGHTY-THIRD GENERAL
23 ASSEMBLY OF THE STATE OF ARKANSAS, THE SENATE CONCURRING THEREIN:
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25 That the House and Senate Interim Committees on Revenue and Taxation
26 conduct an interim study to identify the state and local tax burden on low-
27 income families and identify legislation that would reduce the tax burden.
28 The study shall include an analysis of, but shall not be limited to, the
29 following methods of tax relief: exempting families with incomes below the
30 federal poverty line from the payment of state income taxes; exempting food
31 from the general sales and use tax; state earned income tax credits (EITCs);
32 and child care and dependent tax credits.
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