

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 86th General Assembly  
3 Regular Session, 2007

# A Bill

HOUSE BILL 1337

4  
5 By: Representatives Anderson, Sullivan, Dunn, Patterson, Adcock, Allen, T. Baker, Berry, T. Bradford,  
6 E. Brown, Burkes, Cash, Chesterfield, Cooper, Cornwell, L. Cowling, D. Creekmore, Davis, Dickinson,  
7 L. Evans, Everett, Flowers, Garner, Gaskill, George, Glidewell, Hall, Harris, Hoyt, Hyde, D. Hutchinson,  
8 Jeffrey, D. Johnson, Kenney, Key, Kidd, King, Lamoureux, Lovell, Maloch, M. Martin, Maxwell,  
9 Medley, Norton, Overbey, Pace, Petrus, Pierce, Pyle, Ragland, Rogers, Rosenbaum, Sample, Saunders,  
10 Thyer, Wagner, Walters, Webb, Wells, Woods, Wyatt, Wood

## For An Act To Be Entitled

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12  
13 AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR LOW-  
14 INCOME TAXPAYERS IN ORDER TO PROVIDE GROCERY TAX  
15 RELIEF; AND FOR OTHER PURPOSES.  
16

## Subtitle

17  
18 TO PROVIDE AN INCOME TAX CREDIT FOR LOW-  
19 INCOME TAXPAYERS IN ORDER TO PROVIDE  
20 GROCERY TAX RELIEF.  
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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26 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5 is amended  
27 to add an additional section to read as follows:

28 26-51-513. Grocery tax relief income tax credit.

29 (a) In addition to any income tax credit the taxpayer may qualify for  
30 under this subchapter, a taxpayer is allowed an income tax credit against the  
31 income tax imposed by the Income Tax Act of 1929, § 26-51-101 et seq., as  
32 follows:

33 (1) A taxpayer whose filing status is single and whose adjusted  
34 gross income for the taxable year is twenty thousand dollars (\$20,000) or  
35 less is entitled to an income tax credit of seventy-five dollars (\$75.00) for  
36 the taxpayer and seventy-five dollars (\$75.00) for each dependent claimed on



1 the taxpayer's income tax return;

2 (2) A taxpayer whose filing status is qualifying widow or  
 3 widower with a dependent child and whose adjusted gross income for the  
 4 taxable year is twenty thousand dollars (\$20,000) or less is entitled to an  
 5 income tax credit of seventy-five dollars (\$75.00) for the taxpayer and  
 6 seventy-five dollars (\$75.00) for each dependent claimed on the taxpayer's  
 7 income tax return;

8 (3) A married taxpayer filing a separate income tax return and  
 9 whose adjusted gross income for the taxable year is twenty thousand dollars  
 10 (\$20,000) or less is entitled to an income tax credit of seventy-five dollars  
 11 (\$75.00) for the taxpayer and seventy-five dollars (\$75.00) for each  
 12 dependent claimed on the taxpayer's income tax return;

13 (4) A married taxpayer filing separately on the same return as  
 14 the taxpayer's spouse and whose adjusted gross income for the taxable year is  
 15 twenty thousand dollars (\$20,000) or less is entitled to an income tax credit  
 16 of seventy-five dollars (\$75.00) for the taxpayer and seventy-five dollars  
 17 (\$75.00) for each dependent claimed on the taxpayer's income tax return for  
 18 whom the income tax credit provided by this subdivision is not being taken by  
 19 the taxpayer's spouse;

20 (5) A taxpayer whose filing status is head of household and  
 21 whose adjusted gross income for the taxable year is forty thousand dollars  
 22 (\$40,000) or less is entitled to an income tax credit of seventy-five dollars  
 23 (\$75.00) for the taxpayer and seventy-five dollars (\$75.00) for each  
 24 dependent claimed on the taxpayer's income tax return; or

25 (6) A married couple filing jointly whose adjusted gross income  
 26 for the taxable year is forty thousand dollars (\$40,000) or less is entitled  
 27 to an income tax credit of seventy-five dollars (\$75.00) for the taxpayer,  
 28 seventy-five dollars (\$75.00) for the taxpayer's spouse, and seventy-five  
 29 dollars (\$75.00) for each dependent claimed on the taxpayer's income tax  
 30 return.

31 (b) The amount of the income tax credit under this section that may be  
 32 claimed by a taxpayer in a tax year shall not exceed the amount of income tax  
 33 imposed on the taxpayer by the Income Tax Act of 1929, § 26-51-101 et seq.

34 (c) The Department of Finance and Administration shall provide on the  
 35 income tax return a separate reporting line titled "Grocery Tax Relief Income  
 36 Tax Credit" for a taxpayer to report the credit provided in subsection (a) of

1 this section.

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3 SECTION 2. This act shall apply to tax years beginning on or after  
4 January 1, 2008.

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