

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 87th General Assembly  
3 Regular Session, 2009  
4

# A Bill

HOUSE BILL 1378

5 By: Representative Maxwell  
6  
7

## For An Act To Be Entitled

8  
9 AN ACT TO PROVIDE ADDITIONAL INCOME TAX RELIEF TO  
10 HEAD OF HOUSEHOLD TAXPAYERS WITH TWO OR MORE  
11 DEPENDENTS; AND FOR OTHER PURPOSES.  
12

## Subtitle

13  
14 TO PROVIDE ADDITIONAL INCOME TAX RELIEF  
15 TO HEAD OF HOUSEHOLD TAXPAYERS WITH TWO  
16 OR MORE DEPENDENTS.  
17  
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
20

21 SECTION 1. Arkansas Code § 26-51-301(b)(3) and (4), concerning  
22 taxpayers that are exempt from state individual income tax, is amended to  
23 read as follows:

24 (3) A married couple filing jointly with two (2) or more  
25 dependents whose gross income does not exceed twenty thousand seven hundred  
26 dollars (\$20,700) for any income year; ~~and~~

27 (4) A head of household or qualifying widow or widower with one  
28 (1) or ~~more~~ fewer dependents whose gross income does not exceed fourteen  
29 thousand five hundred dollars (\$14,500) for any income year; ~~and~~ and

30 (5) A head of household or qualifying widow or widower with two  
31 (2) or more dependents whose gross income does not exceed seventeen thousand  
32 two hundred dollars (\$17,200) for any income year.  
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34 SECTION 2. Arkansas Code § 26-51-301(c)(3) and (4), concerning  
35 taxpayers that are eligible for a low income tax credit, is amended to read  
36 as follows:



(3) A married couple filing jointly with two (2) or more dependents whose gross income for the taxable year is more than twenty thousand seven hundred dollars (\$20,700) but less than twenty-six thousand seven hundred dollars (\$26,700); ~~and~~

(4) A head of household or a qualifying widow or widower with one (1) or ~~more~~ fewer dependents whose gross income for the taxable year is more than fourteen thousand five hundred dollars (\$14,500) but less than nineteen thousand dollars (\$19,000); ~~and~~

(5) A head of household or a qualifying widow or widower with two (2) or more dependents whose gross income for the taxable year is more than seventeen thousand two hundred dollars (\$17,200) but less than twenty-one thousand three hundred dollars (\$21,300).

SECTION 3. Arkansas Code § 26-51-301(d), concerning the low income tax credit tables, is amended to read as follows:

(d) For income tax year 2007, the low income tax credit in subsection (c) of this section shall be determined in accordance with the tables below, based upon the taxpayer's filing status:

Single Taxpayer

From	But Less Than	Credit Amount
\$10,201	\$10,300	\$130
\$10,301	\$10,400	\$126
\$10,401	\$10,500	\$122
\$10,501	\$10,600	\$118
\$10,601	\$10,700	\$114
\$10,701	\$10,800	\$110
\$10,801	\$10,900	\$106
\$10,901	\$11,000	\$102
\$11,001	\$11,100	\$98
\$11,101	\$11,200	\$94
\$11,201	\$11,300	\$90
\$11,301	\$11,400	\$86
\$11,401	\$11,500	\$82
\$11,501	\$11,600	\$78
\$11,601	\$11,700	\$74
\$11,701	\$11,800	\$70

1	\$11,801	\$11,900	\$66
2	\$11,901	\$12,000	\$62
3	\$12,001	\$12,100	\$58
4	\$12,101	\$12,200	\$54
5	\$12,201	\$12,300	\$50
6	\$12,301	\$12,400	\$46
7	\$12,401	\$12,500	\$42
8	\$12,501	\$12,600	\$38
9	\$12,601	\$12,700	\$34
10	\$12,701	\$12,800	\$30
11	\$12,801	\$12,900	\$26
12	\$12,901	\$13,000	\$22
13	\$13,001	\$13,100	\$18
14	\$13,101	\$13,200	\$14
15	\$13,201	\$13,300	\$10
16	\$13,301	\$13,400	\$6
17	\$13,401	\$13,500	\$2
18	Married Filing Jointly With One or Fewer Dependents		
19	From	But Less Than	Credit Amount
20	\$17,201	\$17,300	\$290
21	\$17,301	\$17,400	\$283
22	\$17,401	\$17,500	\$276
23	\$17,501	\$17,600	\$269
24	\$17,601	\$17,700	\$262
25	\$17,701	\$17,800	\$255
26	\$17,801	\$17,900	\$248
27	\$17,901	\$18,000	\$241
28	\$18,001	\$18,100	\$234
29	\$18,101	\$18,200	\$227
30	\$18,201	\$18,300	\$220
31	\$18,301	\$18,400	\$213
32	\$18,401	\$18,500	\$206
33	\$18,501	\$18,600	\$199
34	\$18,601	\$18,700	\$192
35	\$18,701	\$18,800	\$185
36	\$18,801	\$18,900	\$178

1	\$18,901	\$19,000	\$171
2	\$19,001	\$19,100	\$164
3	\$19,101	\$19,200	\$157
4	\$19,201	\$19,300	\$150
5	\$19,301	\$19,400	\$143
6	\$19,401	\$19,500	\$136
7	\$19,501	\$19,600	\$129
8	\$19,601	\$19,700	\$122
9	\$19,701	\$19,800	\$115
10	\$19,801	\$19,900	\$108
11	\$19,901	\$20,000	\$101
12	\$20,001	\$20,100	\$94
13	\$20,101	\$20,200	\$87
14	\$20,201	\$20,300	\$80
15	\$20,301	\$20,400	\$73
16	\$20,401	\$20,500	\$66
17	\$20,501	\$20,600	\$59
18	\$20,601	\$20,700	\$52
19	\$20,701	\$20,800	\$45
20	\$20,801	\$20,900	\$38
21	\$20,901	\$21,000	\$31
22	\$21,001	\$21,100	\$24
23	\$21,101	\$21,200	\$17
24	\$21,201	\$21,300	\$10
25	\$21,301	\$21,400	\$3
26	Married Filing Jointly With Two or More Dependents		
27	From	But Less Than	Credit Amount
28	\$20,701	\$20,800	\$416
29	\$20,801	\$20,900	\$409
30	\$20,901	\$21,000	\$402
31	\$21,001	\$21,100	\$395
32	\$21,101	\$21,200	\$388
33	\$21,201	\$21,300	\$381
34	\$21,301	\$21,400	\$374
35	\$21,401	\$21,500	\$367
36	\$21,501	\$21,600	\$360

1	\$21,601	\$21,700	\$353
2	\$21,701	\$21,800	\$346
3	\$21,801	\$21,900	\$339
4	\$21,901	\$22,000	\$332
5	\$22,001	\$22,100	\$325
6	\$22,101	\$22,200	\$318
7	\$22,201	\$22,300	\$311
8	\$22,301	\$22,400	\$304
9	\$22,401	\$22,500	\$297
10	\$22,501	\$22,600	\$290
11	\$22,601	\$22,700	\$283
12	\$22,701	\$22,800	\$276
13	\$22,801	\$22,900	\$269
14	\$22,901	\$23,000	\$262
15	\$23,001	\$23,100	\$255
16	\$23,101	\$23,200	\$248
17	\$23,201	\$23,300	\$241
18	\$23,301	\$23,400	\$234
19	\$23,401	\$23,500	\$227
20	\$23,501	\$23,600	\$220
21	\$23,601	\$23,700	\$213
22	\$23,701	\$23,800	\$206
23	\$23,801	\$23,900	\$199
24	\$23,901	\$24,000	\$192
25	\$24,001	\$24,100	\$185
26	\$24,101	\$24,200	\$178
27	\$24,201	\$24,300	\$171
28	\$24,301	\$24,400	\$164
29	\$24,401	\$24,500	\$157
30	\$24,501	\$24,600	\$150
31	\$24,601	\$24,700	\$143
32	\$24,701	\$24,800	\$136
33	\$24,801	\$24,900	\$129
34	\$24,901	\$25,000	\$122
35	\$25,001	\$25,100	\$115
36	\$25,101	\$25,200	\$108

1	\$25,201	\$25,300	\$101
2	\$25,301	\$25,400	\$94
3	\$25,401	\$25,500	\$87
4	\$25,501	\$25,600	\$80
5	\$25,601	\$25,700	\$73
6	\$25,701	\$25,800	\$66
7	\$25,801	\$25,900	\$59
8	\$25,901	\$26,000	\$52
9	\$26,001	\$26,100	\$45
10	\$26,101	\$26,200	\$38
11	\$26,201	\$26,300	\$31
12	\$26,301	\$26,400	\$24
13	\$26,401	\$26,500	\$17
14	\$26,501	\$26,600	\$10
15	\$26,601	\$26,700	\$3
16	Head of Household/Qualifying Widow or Widower <u>With One or Fewer Dependents</u>		
17	From	But Less Than	Credit Amount
18	\$14,501	\$14,600	\$265
19	\$14,601	\$14,700	\$259
20	\$14,701	\$14,800	\$253
21	\$14,801	\$14,900	\$247
22	\$14,901	\$15,000	\$241
23	\$15,001	\$15,100	\$235
24	\$15,101	\$15,200	\$229
25	\$15,201	\$15,300	\$223
26	\$15,301	\$15,400	\$217
27	\$15,401	\$15,500	\$211
28	\$15,501	\$15,600	\$205
29	\$15,601	\$15,700	\$199
30	\$15,701	\$15,800	\$193
31	\$15,801	\$15,900	\$187
32	\$15,901	\$16,000	\$181
33	\$16,001	\$16,100	\$175
34	\$16,101	\$16,200	\$169
35	\$16,201	\$16,300	\$163
36	\$16,301	\$16,400	\$157

1	\$16,401	\$16,500	\$151
2	\$16,501	\$16,600	\$145
3	\$16,601	\$16,700	\$139
4	\$16,701	\$16,800	\$133
5	\$16,801	\$16,900	\$127
6	\$16,901	\$17,000	\$121
7	\$17,001	\$17,100	\$115
8	\$17,101	\$17,200	\$109
9	\$17,201	\$17,300	\$103
10	\$17,301	\$17,400	\$97
11	\$17,401	\$17,500	\$91
12	\$17,501	\$17,600	\$85
13	\$17,601	\$17,700	\$79
14	\$17,701	\$17,800	\$73
15	\$17,801	\$17,900	\$67
16	\$17,901	\$18,000	\$61
17	\$18,001	\$18,100	\$55
18	\$18,101	\$18,200	\$49
19	\$18,201	\$18,300	\$43
20	\$18,301	\$18,400	\$37
21	\$18,401	\$18,500	\$31
22	\$18,501	\$18,600	\$25
23	\$18,601	\$18,700	\$19
24	\$18,701	\$18,800	\$13
25	\$18,801	\$18,900	\$7
26	\$18,901	\$19,000	\$1
27	<u>Head of Household/Qualifying Widow or Widower With Two or More Dependents</u>		
28	<u>From</u>	<u>But Less Than</u>	<u>Credit Amount</u>
29	<u>\$0</u>	<u>\$17,200</u>	<u>\$0</u>
30	<u>\$17,201</u>	<u>\$17,300</u>	<u>\$365</u>
31	<u>\$17,301</u>	<u>\$17,400</u>	<u>\$356</u>
32	<u>\$17,401</u>	<u>\$17,500</u>	<u>\$347</u>
33	<u>\$17,501</u>	<u>\$17,600</u>	<u>\$338</u>
34	<u>\$17,601</u>	<u>\$17,700</u>	<u>\$329</u>
35	<u>\$17,701</u>	<u>\$17,800</u>	<u>\$320</u>
36	<u>\$17,801</u>	<u>\$17,900</u>	<u>\$311</u>

1	<u>\$17,901</u>	<u>\$18,000</u>	<u>\$302</u>
2	<u>\$18,001</u>	<u>\$18,100</u>	<u>\$293</u>
3	<u>\$18,101</u>	<u>\$18,200</u>	<u>\$284</u>
4	<u>\$18,201</u>	<u>\$18,300</u>	<u>\$275</u>
5	<u>\$18,301</u>	<u>\$18,400</u>	<u>\$266</u>
6	<u>\$18,401</u>	<u>\$18,500</u>	<u>\$257</u>
7	<u>\$18,501</u>	<u>\$18,600</u>	<u>\$248</u>
8	<u>\$18,601</u>	<u>\$18,700</u>	<u>\$239</u>
9	<u>\$18,701</u>	<u>\$18,800</u>	<u>\$230</u>
10	<u>\$18,801</u>	<u>\$18,900</u>	<u>\$221</u>
11	<u>\$18,901</u>	<u>\$19,000</u>	<u>\$212</u>
12	<u>\$19,001</u>	<u>\$19,100</u>	<u>\$203</u>
13	<u>\$19,101</u>	<u>\$19,200</u>	<u>\$194</u>
14	<u>\$19,201</u>	<u>\$19,300</u>	<u>\$185</u>
15	<u>\$19,301</u>	<u>\$19,400</u>	<u>\$176</u>
16	<u>\$19,401</u>	<u>\$19,500</u>	<u>\$167</u>
17	<u>\$19,501</u>	<u>\$19,600</u>	<u>\$158</u>
18	<u>\$19,601</u>	<u>\$19,700</u>	<u>\$149</u>
19	<u>\$19,701</u>	<u>\$19,800</u>	<u>\$140</u>
20	<u>\$19,801</u>	<u>\$19,900</u>	<u>\$131</u>
21	<u>\$19,901</u>	<u>\$20,000</u>	<u>\$122</u>
22	<u>\$20,001</u>	<u>\$20,100</u>	<u>\$113</u>
23	<u>\$20,101</u>	<u>\$20,200</u>	<u>\$104</u>
24	<u>\$20,201</u>	<u>\$20,300</u>	<u>\$95</u>
25	<u>\$20,301</u>	<u>\$20,400</u>	<u>\$86</u>
26	<u>\$20,401</u>	<u>\$20,500</u>	<u>\$77</u>
27	<u>\$20,501</u>	<u>\$20,600</u>	<u>\$68</u>
28	<u>\$20,601</u>	<u>\$20,700</u>	<u>\$59</u>
29	<u>\$20,701</u>	<u>\$20,800</u>	<u>\$50</u>
30	<u>\$20,801</u>	<u>\$20,900</u>	<u>\$41</u>
31	<u>\$20,901</u>	<u>\$21,000</u>	<u>\$32</u>
32	<u>\$21,001</u>	<u>\$21,100</u>	<u>\$23</u>
33	<u>\$21,101</u>	<u>\$21,200</u>	<u>\$14</u>
34	<u>\$21,201</u>	<u>\$21,300</u>	<u>\$5</u>

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36 SECTION 4. Arkansas Code § 26-51-301(f)(3) and (4), concerning the



1 cost-of-living adjustment for the low income tax credit, is amended to read  
2 as follows:

3 (3) For a married couple filing jointly with two (2) or more  
4 dependents, the amount of the low income tax credit allowable shall be eighty  
5 percent (80%) of the income tax due upon the amount of gross income in  
6 subdivision (c)(3) of this section, indexed as provided in subsection (e) of  
7 this section, and reduced, but not below zero dollars (\$0.00), by seven  
8 dollars (\$7.00) for each one hundred dollars (\$100), or fraction thereof,  
9 that the taxpayer's gross income exceeds the indexed amount; ~~or~~

10 (4) For a head of household or qualifying widow or widower with  
11 one (1) or ~~more~~ fewer dependents, the amount of the low income tax credit  
12 allowable shall be eighty percent (80%) of the income tax due upon the amount  
13 of gross income in subdivision (c)(4) of this section, indexed as provided in  
14 subsection (e) of this section, reduced, but not below zero dollars (\$0.00),  
15 by six dollars (\$6.00) for each one hundred dollars (\$100), or fraction  
16 thereof, that the taxpayer's gross income exceeds the indexed amount; or

17 (5) For a head of household or qualifying widow or widower with  
18 two (2) or more dependents, the amount of the low income tax credit allowable  
19 shall be eighty percent (80%) of the income tax due upon the amount of gross  
20 income in subdivision (c)(5) of this section, indexed as provided in  
21 subsection (e) of this section, reduced, but not below zero dollars (\$0.00),  
22 by nine dollars (\$9.00) for each one hundred dollars (\$100), or fraction  
23 thereof, that the taxpayer's gross income exceeds the indexed amount.

24  
25 SECTION 5. This act is effective for tax years beginning on or after  
26 January 1, 2009.

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