

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

As Engrossed: H2/24/09

A Bill

HOUSE BILL 1378

5 By: Representatives Maxwell, Abernathy, Adcock, Allen, Baird, T. Baker, Barnett, Betts, Blount, T.
6 Bradford, Breedlove, M. Burris, Carnine, Carroll, Cash, Cheatham, Clemmer, Cole, Cook, Cooper, L.
7 Cowling, D. Creekmore, Davenport, Davis, J. Dickinson, Dismang, Dunn, J. Edwards, English, Everett,
8 Garner, Gaskill, George, Glidewell, R. Green, Hall, Hardy, Harrelson, Hawkins, Hopper, House, Hoyt,
9 D. Hutchinson, Hyde, Ingram, King, W. Lewellen, Lindsey, Lovell, Lowery, M. Martin, McCrary, Moore,
10 Nickels, Nix, Overbey, Patterson, Pennartz, Pierce, Powers, Pyle, Ragland, Rainey, Reep, Rice, J.
11 Roebuck, T. Rogers, Sample, Saunders, Shelby, G. Smith, L. Smith, Stewart, Summers, Tyler, Wagner,
12 Webb, Wells, B. Wilkins, Williams, Woods, Word
13 By: Senators G. Baker, Broadway, Elliott, D. Johnson, Teague, D. Wyatt
14

For An Act To Be Entitled

15 AN ACT TO PROVIDE ADDITIONAL INCOME TAX RELIEF TO
16 HEAD OF HOUSEHOLD TAXPAYERS WITH TWO OR MORE
17 DEPENDENTS; AND FOR OTHER PURPOSES.
18

Subtitle

19 TO PROVIDE ADDITIONAL INCOME TAX RELIEF
20 TO HEAD OF HOUSEHOLD TAXPAYERS WITH TWO
21 OR MORE DEPENDENTS.
22
23
24
25

26 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
27

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

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

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



1 (5) A head of household or qualifying widow or widower with two
2 (2) or more dependents whose gross income does not exceed seventeen thousand
3 two hundred dollars (\$17,200) for any income year.

4
5 SECTION 2. Arkansas Code § 26-51-301(c)(3) and (4), concerning
6 taxpayers that are eligible for a low income tax credit, is amended to read
7 as follows:

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

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

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

20
21 SECTION 3. Arkansas Code § 26-51-301(d), concerning the low income tax
22 credit tables, is amended to read as follows:

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

26 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

1	\$11,101	\$11,200	\$94
2	\$11,201	\$11,300	\$90
3	\$11,301	\$11,400	\$86
4	\$11,401	\$11,500	\$82
5	\$11,501	\$11,600	\$78
6	\$11,601	\$11,700	\$74
7	\$11,701	\$11,800	\$70
8	\$11,801	\$11,900	\$66
9	\$11,901	\$12,000	\$62
10	\$12,001	\$12,100	\$58
11	\$12,101	\$12,200	\$54
12	\$12,201	\$12,300	\$50
13	\$12,301	\$12,400	\$46
14	\$12,401	\$12,500	\$42
15	\$12,501	\$12,600	\$38
16	\$12,601	\$12,700	\$34
17	\$12,701	\$12,800	\$30
18	\$12,801	\$12,900	\$26
19	\$12,901	\$13,000	\$22
20	\$13,001	\$13,100	\$18
21	\$13,101	\$13,200	\$14
22	\$13,201	\$13,300	\$10
23	\$13,301	\$13,400	\$6
24	\$13,401	\$13,500	\$2
25	Married Filing Jointly With One or Fewer Dependents		
26	From	But Less Than	Credit Amount
27	\$17,201	\$17,300	\$290
28	\$17,301	\$17,400	\$283
29	\$17,401	\$17,500	\$276
30	\$17,501	\$17,600	\$269
31	\$17,601	\$17,700	\$262
32	\$17,701	\$17,800	\$255
33	\$17,801	\$17,900	\$248
34	\$17,901	\$18,000	\$241
35	\$18,001	\$18,100	\$234
36	\$18,101	\$18,200	\$227

1	\$18,201	\$18,300	\$220
2	\$18,301	\$18,400	\$213
3	\$18,401	\$18,500	\$206
4	\$18,501	\$18,600	\$199
5	\$18,601	\$18,700	\$192
6	\$18,701	\$18,800	\$185
7	\$18,801	\$18,900	\$178
8	\$18,901	\$19,000	\$171
9	\$19,001	\$19,100	\$164
10	\$19,101	\$19,200	\$157
11	\$19,201	\$19,300	\$150
12	\$19,301	\$19,400	\$143
13	\$19,401	\$19,500	\$136
14	\$19,501	\$19,600	\$129
15	\$19,601	\$19,700	\$122
16	\$19,701	\$19,800	\$115
17	\$19,801	\$19,900	\$108
18	\$19,901	\$20,000	\$101
19	\$20,001	\$20,100	\$94
20	\$20,101	\$20,200	\$87
21	\$20,201	\$20,300	\$80
22	\$20,301	\$20,400	\$73
23	\$20,401	\$20,500	\$66
24	\$20,501	\$20,600	\$59
25	\$20,601	\$20,700	\$52
26	\$20,701	\$20,800	\$45
27	\$20,801	\$20,900	\$38
28	\$20,901	\$21,000	\$31
29	\$21,001	\$21,100	\$24
30	\$21,101	\$21,200	\$17
31	\$21,201	\$21,300	\$10
32	\$21,301	\$21,400	\$3
33	Married Filing Jointly With Two or More Dependents		
34	From But Less Than		Credit Amount
35	\$20,701	\$20,800	\$416
36	\$20,801	\$20,900	\$409

1	\$20,901	\$21,000	\$402
2	\$21,001	\$21,100	\$395
3	\$21,101	\$21,200	\$388
4	\$21,201	\$21,300	\$381
5	\$21,301	\$21,400	\$374
6	\$21,401	\$21,500	\$367
7	\$21,501	\$21,600	\$360
8	\$21,601	\$21,700	\$353
9	\$21,701	\$21,800	\$346
10	\$21,801	\$21,900	\$339
11	\$21,901	\$22,000	\$332
12	\$22,001	\$22,100	\$325
13	\$22,101	\$22,200	\$318
14	\$22,201	\$22,300	\$311
15	\$22,301	\$22,400	\$304
16	\$22,401	\$22,500	\$297
17	\$22,501	\$22,600	\$290
18	\$22,601	\$22,700	\$283
19	\$22,701	\$22,800	\$276
20	\$22,801	\$22,900	\$269
21	\$22,901	\$23,000	\$262
22	\$23,001	\$23,100	\$255
23	\$23,101	\$23,200	\$248
24	\$23,201	\$23,300	\$241
25	\$23,301	\$23,400	\$234
26	\$23,401	\$23,500	\$227
27	\$23,501	\$23,600	\$220
28	\$23,601	\$23,700	\$213
29	\$23,701	\$23,800	\$206
30	\$23,801	\$23,900	\$199
31	\$23,901	\$24,000	\$192
32	\$24,001	\$24,100	\$185
33	\$24,101	\$24,200	\$178
34	\$24,201	\$24,300	\$171
35	\$24,301	\$24,400	\$164
36	\$24,401	\$24,500	\$157

1	\$24,501	\$24,600	\$150
2	\$24,601	\$24,700	\$143
3	\$24,701	\$24,800	\$136
4	\$24,801	\$24,900	\$129
5	\$24,901	\$25,000	\$122
6	\$25,001	\$25,100	\$115
7	\$25,101	\$25,200	\$108
8	\$25,201	\$25,300	\$101
9	\$25,301	\$25,400	\$94
10	\$25,401	\$25,500	\$87
11	\$25,501	\$25,600	\$80
12	\$25,601	\$25,700	\$73
13	\$25,701	\$25,800	\$66
14	\$25,801	\$25,900	\$59
15	\$25,901	\$26,000	\$52
16	\$26,001	\$26,100	\$45
17	\$26,101	\$26,200	\$38
18	\$26,201	\$26,300	\$31
19	\$26,301	\$26,400	\$24
20	\$26,401	\$26,500	\$17
21	\$26,501	\$26,600	\$10
22	\$26,601	\$26,700	\$3
23	Head of Household/Qualifying Widow or Widower <u>With One or Fewer Dependents</u>		
24	From	But Less Than	Credit Amount
25	\$14,501	\$14,600	\$265
26	\$14,601	\$14,700	\$259
27	\$14,701	\$14,800	\$253
28	\$14,801	\$14,900	\$247
29	\$14,901	\$15,000	\$241
30	\$15,001	\$15,100	\$235
31	\$15,101	\$15,200	\$229
32	\$15,201	\$15,300	\$223
33	\$15,301	\$15,400	\$217
34	\$15,401	\$15,500	\$211
35	\$15,501	\$15,600	\$205
36	\$15,601	\$15,700	\$199

1	\$15,701	\$15,800	\$193
2	\$15,801	\$15,900	\$187
3	\$15,901	\$16,000	\$181
4	\$16,001	\$16,100	\$175
5	\$16,101	\$16,200	\$169
6	\$16,201	\$16,300	\$163
7	\$16,301	\$16,400	\$157
8	\$16,401	\$16,500	\$151
9	\$16,501	\$16,600	\$145
10	\$16,601	\$16,700	\$139
11	\$16,701	\$16,800	\$133
12	\$16,801	\$16,900	\$127
13	\$16,901	\$17,000	\$121
14	\$17,001	\$17,100	\$115
15	\$17,101	\$17,200	\$109
16	\$17,201	\$17,300	\$103
17	\$17,301	\$17,400	\$97
18	\$17,401	\$17,500	\$91
19	\$17,501	\$17,600	\$85
20	\$17,601	\$17,700	\$79
21	\$17,701	\$17,800	\$73
22	\$17,801	\$17,900	\$67
23	\$17,901	\$18,000	\$61
24	\$18,001	\$18,100	\$55
25	\$18,101	\$18,200	\$49
26	\$18,201	\$18,300	\$43
27	\$18,301	\$18,400	\$37
28	\$18,401	\$18,500	\$31
29	\$18,501	\$18,600	\$25
30	\$18,601	\$18,700	\$19
31	\$18,701	\$18,800	\$13
32	\$18,801	\$18,900	\$7
33	\$18,901	\$19,000	\$1

34 Head of Household/Qualifying Widow or Widower With Two or More Dependents

35 From But Less Than Credit Amount

36 \$0 \$17,200 \$0

1	<u>\$17,201</u>	<u>\$17,300</u>	<u>\$365</u>
2	<u>\$17,301</u>	<u>\$17,400</u>	<u>\$356</u>
3	<u>\$17,401</u>	<u>\$17,500</u>	<u>\$347</u>
4	<u>\$17,501</u>	<u>\$17,600</u>	<u>\$338</u>
5	<u>\$17,601</u>	<u>\$17,700</u>	<u>\$329</u>
6	<u>\$17,701</u>	<u>\$17,800</u>	<u>\$320</u>
7	<u>\$17,801</u>	<u>\$17,900</u>	<u>\$311</u>
8	<u>\$17,901</u>	<u>\$18,000</u>	<u>\$302</u>
9	<u>\$18,001</u>	<u>\$18,100</u>	<u>\$293</u>
10	<u>\$18,101</u>	<u>\$18,200</u>	<u>\$284</u>
11	<u>\$18,201</u>	<u>\$18,300</u>	<u>\$275</u>
12	<u>\$18,301</u>	<u>\$18,400</u>	<u>\$266</u>
13	<u>\$18,401</u>	<u>\$18,500</u>	<u>\$257</u>
14	<u>\$18,501</u>	<u>\$18,600</u>	<u>\$248</u>
15	<u>\$18,601</u>	<u>\$18,700</u>	<u>\$239</u>
16	<u>\$18,701</u>	<u>\$18,800</u>	<u>\$230</u>
17	<u>\$18,801</u>	<u>\$18,900</u>	<u>\$221</u>
18	<u>\$18,901</u>	<u>\$19,000</u>	<u>\$212</u>
19	<u>\$19,001</u>	<u>\$19,100</u>	<u>\$203</u>
20	<u>\$19,101</u>	<u>\$19,200</u>	<u>\$194</u>
21	<u>\$19,201</u>	<u>\$19,300</u>	<u>\$185</u>
22	<u>\$19,301</u>	<u>\$19,400</u>	<u>\$176</u>
23	<u>\$19,401</u>	<u>\$19,500</u>	<u>\$167</u>
24	<u>\$19,501</u>	<u>\$19,600</u>	<u>\$158</u>
25	<u>\$19,601</u>	<u>\$19,700</u>	<u>\$149</u>
26	<u>\$19,701</u>	<u>\$19,800</u>	<u>\$140</u>
27	<u>\$19,801</u>	<u>\$19,900</u>	<u>\$131</u>
28	<u>\$19,901</u>	<u>\$20,000</u>	<u>\$122</u>
29	<u>\$20,001</u>	<u>\$20,100</u>	<u>\$113</u>
30	<u>\$20,101</u>	<u>\$20,200</u>	<u>\$104</u>
31	<u>\$20,201</u>	<u>\$20,300</u>	<u>\$95</u>
32	<u>\$20,301</u>	<u>\$20,400</u>	<u>\$86</u>
33	<u>\$20,401</u>	<u>\$20,500</u>	<u>\$77</u>
34	<u>\$20,501</u>	<u>\$20,600</u>	<u>\$68</u>
35	<u>\$20,601</u>	<u>\$20,700</u>	<u>\$59</u>
36	<u>\$20,701</u>	<u>\$20,800</u>	<u>\$50</u>

1	<u>\$20,801</u>	<u>\$20,900</u>	<u>\$41</u>
2	<u>\$20,901</u>	<u>\$21,000</u>	<u>\$32</u>
3	<u>\$21,001</u>	<u>\$21,100</u>	<u>\$23</u>
4	<u>\$21,101</u>	<u>\$21,200</u>	<u>\$14</u>
5	<u>\$21,201</u>	<u>\$21,300</u>	<u>\$5</u>

6

7 SECTION 4. Arkansas Code § 26-51-301(f)(3) and (4), concerning the
8 cost-of-living adjustment for the low income tax credit, is amended to read
9 as follows:

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

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

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

31

32 SECTION 5. This act is effective for tax years beginning on or after
33 January 1, 2009.

34

35

/s/ Maxwell

36