

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: H4/1/09  
**A Bill**

HOUSE BILL 1686

5 By: Representatives Everett, Abernathy, Adcock, Baird, Barnett, Breedlove, J. Brown, Cash, Cole, Cook,  
6 Cooper, L. Cowling, Dale, R. Green, Hawkins, Hopper, Hoyt, Kidd, Lea, Lovell, S. Malone, M. Martin,  
7 McLean, Overbey, Patterson, Powers, Pyle, Ragland, Reep, Reynolds, Rice, Sample, Summers, Wells, B.  
8 Wilkins, Williams, Woods  
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11 **For An Act To Be Entitled**

12 AN ACT TO PROVIDE AN INCOME TAX CREDIT TO  
13 TAXPAYERS PERFORMING OVERTIME WORK IN COUNTIES  
14 DECLARED A DISASTER AREA BY THE GOVERNOR AS THE  
15 RESULT OF THE JANUARY 2009 ICE STORM IN ARKANSAS;  
16 AND FOR OTHER PURPOSES.  
17

18 **Subtitle**

19 TO PROVIDE AN INCOME TAX CREDIT TO  
20 TAXPAYERS PERFORMING OVERTIME WORK IN  
21 COUNTIES DECLARED A DISASTER AREA BY THE  
22 GOVERNOR AS THE RESULT OF THE JANUARY  
23 2009 ICE STORM IN ARKANSAS.  
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26 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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28 SECTION 1. Temporary – Do not codify  
29 Ice storm overtime tax credit.

30 (a) As used in this section:

31 (1) "Overtime" means the same as described in § 11-4-211; and

32 (2) "Utility company" means any regulated public or private  
33 utility authorized to provide telecommunication services, electricity,  
34 natural gas, or water for sale to utility customers in a particular service  
35 area.

36 (b) A taxpayer that performed work for a city, county, utility



1 company, commercial mobile service provider, or cable television provider in  
2 a county which was declared a state disaster area by the Governor as the  
3 result of the January 2009 ice storm in Arkansas is eligible for a credit  
4 against the tax imposed by the Income Tax Act of 1929, § 26-51-101 et seq.,  
5 with the credit being calculated in accordance with subsection (c) of this  
6 section.

7 (c) A credit of five percent (5%) of the amount of overtime wages that  
8 the taxpayer received in January 2009 and February 2009 as the result of the  
9 January 2009 ice storm will be allowed up to a maximum credit of four hundred  
10 dollars (\$400) per taxpayer.

11 (d)(1) The amount of the credit that may be used by the taxpayer shall  
12 not exceed the amount of individual income tax liability.

13 (2) Any unused credit may not be carried forward.

14 (e) The Director of the Department of Finance and Administration shall  
15 promulgate rules administering this section, including without limitation the  
16 filing of documentation verifying the requirements of this section.

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18 SECTION 2. This act is effective only for the 2009 tax year.  
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20 /s/ Everett  
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