

1 State of Arkansas  
2 89th General Assembly  
3 Regular Session, 2013  
4

*As Engrossed: H3/27/13*

# A Bill

HOUSE BILL 1792

5 By: Representative Baine  
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## For An Act To Be Entitled

8 AN ACT TO REDUCE TAXES BY INCREASING THE STANDARD  
9 DEDUCTION; AND FOR OTHER PURPOSES.

### Subtitle

12 TO REDUCE TAXES BY INCREASING THE  
13 STANDARD DEDUCTION.  
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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19 SECTION 1. *Arkansas Code § 26-51-430(b), concerning the standard*  
20 *deduction for purposes of income tax, is amended to read as follows:*

21 (b)(1) *The standard deduction shall be ~~two thousand dollars (\$2,000)~~*  
22 *three thousand dollars (\$3,000) per taxpayer.*

23 (2) *In the case of a married couple, each spouse shall be*  
24 *entitled to claim a standard deduction of ~~two thousand dollars (\$2,000)~~ three*  
25 *thousand dollars (\$3,000).*

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27 SECTION 2. EFFECTIVE DATE. This act is effective for tax years  
28 beginning on or after January 1, 2013.

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31 /s/Baine  
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