

1 State of Arkansas  
2 91st General Assembly  
3 Regular Session, 2017

# A Bill

SENATE BILL 599

4  
5 By: Senator Bond

## For An Act To Be Entitled

8 AN ACT TO ALLOW A WORK OPPORTUNITY TAX CREDIT AGAINST  
9 ARKANSAS INCOME TAX LIABILITY; AND FOR OTHER  
10 PURPOSES.

## Subtitle

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14 TO ALLOW A WORK OPPORTUNITY TAX CREDIT  
15 AGAINST ARKANSAS INCOME TAX LIABILITY.  
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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20 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5, is  
21 amended to add an additional section to read as follows:

22 26-51-515. Work opportunity tax credit.

23 (a) There is allowed an income tax credit against the income tax  
24 imposed under this chapter in the amount of the credit allowed to the  
25 taxpayer under 26 U.S.C. §§ 51 and 52, as they existed on January 1, 2017.

26 (b) The Director of the Department of Finance and Administration shall  
27 promulgate rules to implement this section.  
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29 SECTION 2. EFFECTIVE DATE. This act is effective for tax years  
30 beginning on and after January 1, 2017.  
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