

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

As Engrossed: H3/22/13

A Bill

HOUSE BILL 1926

5 By: Representatives Sabin, Jett, E. Armstrong, Copenhaver, Leding, C. Armstrong, Baine, Baltz,
6 Broadaway, Ferguson, Hawthorne, Hillman, Hodges, Holcomb, Julian, Kizzia, Magie, McElroy, McGill,
7 Richey, Talley, W. Wagner, D. Whitaker
8

For An Act To Be Entitled

10 AN ACT TO AMEND THE LAWS PERTAINING TO INCOME TAXES;
11 TO ADJUST THE INCOME LEVELS SUBJECT TO CERTAIN INCOME
12 TAX RATES; TO INCREASE THE NUMBER OF PERSONS ENTITLED
13 TO DETERMINE THEIR INCOME TAX LIABILITY USING THE
14 LOW-INCOME TAX TABLES; TO ADJUST THE LOW-INCOME TAX
15 TABLES; TO INCREASE THE STANDARD DEDUCTION; AND FOR
16 OTHER PURPOSES.
17
18

Subtitle

19 *TO ADJUST THE INCOME LEVELS SUBJECT TO*
20 *CERTAIN INCOME TAX RATES; AND TO INCREASE*
21 *THE NUMBER OF PERSONS ENTITLED TO USE THE*
22 *LOW-INCOME TAX TABLES.*
23
24
25

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

28 SECTION 1. Arkansas Code § 26-51-201(a), concerning the income tax on
29 individuals, trusts, and estates, is amended to read as follows:

30 (a)(1) A tax is imposed upon, and with respect to, the entire income
31 of every resident, individual, trust, or estate. The tax shall be levied,
32 collected, and paid annually upon the entire net income as defined and
33 computed in this chapter at the following rates, giving effect to the tax
34 credits provided hereafter, in the manner set forth:

35 ~~(1)~~ (A) On the first two thousand nine hundred ninety-nine
36 dollars (\$2,999) of net income or any part thereof, one percent (1%);



1 ~~(2)~~ (B) On the next three thousand dollars (\$3,000) of net
2 income or any part thereof, two and one-half percent (2½%);

3 ~~(3)~~ (C) On the next three thousand dollars (\$3,000) of net
4 income or any part thereof, three and one-half percent (3½%);

5 ~~(4)~~ (D) On the next six thousand dollars (\$6,000) of net
6 income or any part thereof, four and one-half percent (4½%);

7 ~~(5)~~ (E) On the next ten thousand dollars (\$10,000) of net
8 income or any part thereof, six percent (6%); and

9 ~~(6)~~ (F) On net income of twenty-five thousand dollars
10 (\$25,000) and above, seven percent (7%).

11 (2) For tax years beginning on and after January 1, 2013, a tax
12 is imposed upon, and with respect to, the entire income of every resident,
13 individual, trust, or estate. The tax shall be levied, collected, and paid
14 annually upon the entire net income as defined and computed in this chapter
15 at the following rates, giving effect to the tax credits provided hereafter,
16 in the manner set forth:

17 (A) On the first four thousand ninety-nine dollars
18 (\$4,099) of net income or any part thereof, one percent (1%);

19 (B) On the next four thousand one hundred dollars (\$4,100)
20 of net income or any part thereof, two and one-half percent (2½%);

21 (C) On the next four thousand dollars (\$4,000) of net
22 income or any part thereof, three and one-half percent (3½%);

23 (D) On the next eight thousand two hundred dollars
24 (\$8,200) of net income or any part thereof, four and one-half percent (4½%);

25 (E) On the next thirteen thousand six hundred dollars
26 (\$13,600) of net income or any part thereof, six percent (6%); and

27 (F) On net income of thirty-four thousand dollars
28 (\$34,000) and above, seven percent (7%).

29
30 SECTION 2. Arkansas Code § 26-51-301(c), concerning individuals exempt
31 from taxation or qualifying for the low-income tax credit, is amended to add
32 an additional subdivision to read as follows:

33 (3) Beginning with tax year 2014, the following taxpayers are
34 eligible for a low-income tax credit:

35 (A) A single individual whose gross income for the taxable
36 year is twelve thousand eight hundred one dollars (\$12,801) or more plus the

1 cost-of-living adjustment provided under subsection (e) of this section but
2 less than fifteen thousand five hundred one dollars (\$15,501) plus the cost-
3 of-living adjustment provided under subsection (e) of this section;

4 (B) A married couple filing jointly with one (1) or fewer
5 dependents whose gross income for the taxable year is twenty-three thousand
6 six hundred one dollars (\$23,601) or more plus the cost-of-living adjustment
7 provided under subsection (e) of this section but less than twenty-seven
8 thousand six hundred one dollars (\$27,601) plus the cost-of-living adjustment
9 provided under subsection (e) of this section;

10 (C) A married couple filing jointly with two (2) or more
11 dependents whose gross income for the taxable year is twenty-six thousand two
12 hundred one dollars (\$26,201) or more plus the cost-of-living adjustment
13 provided under subsection (e) of this section but less than thirty-one
14 thousand six hundred one dollars (\$31,601) plus the cost-of-living adjustment
15 provided under subsection (e) of this section;

16 (D) A head of household or a qualifying widow or widower
17 with one (1) or fewer dependents whose gross income for the taxable year is
18 eighteen thousand six hundred one dollars (\$18,601) plus the cost-of-living
19 adjustment provided under subsection (e) of this section but less than
20 twenty-three thousand three hundred one dollars (\$23,301) plus the cost-of-
21 living adjustment provided under subsection (e) of this section; and

22 (E) A head of household or a qualifying widow or widower
23 with two (2) or more dependents whose gross income for the taxable year is
24 more than twenty-one thousand two hundred one dollars (\$21,201) plus the
25 cost-of-living adjustment provided under subsection (e) of this section but
26 less than twenty-five thousand four hundred one dollars (\$25,401) plus the
27 cost-of-living adjustment provided under subsection (e) of this section is
28 eligible for a low income-tax credit.

29
30 SECTION 3. Arkansas Code § 26-51-301(d), concerning individuals exempt
31 from taxation or qualifying for the low-income tax credit, is amended to read
32 as follows:

33 (d)(1) For income tax year 2010 years beginning on or after January 1,
34 2013, the low-income low-income tax credit in subdivision subsection (c)(1)
35 of this section shall be determined in accordance with the tables below in
36 this subsection, based upon the taxpayer's filing status:

1			
2	Single Taxpayer		
3	From	Less Than	Credit
4	\$10,682	\$10,700	\$133
5	\$10,701	\$10,800	\$129
6	\$10,801	\$10,900	\$125
7	\$10,901	\$11,000	\$121
8	\$11,001	\$11,100	\$117
9	\$11,101	\$11,200	\$113
10	\$11,201	\$11,300	\$109
11	\$11,301	\$11,400	\$105
12	\$11,401	\$11,500	\$101
13	\$11,501	\$11,600	\$97
14	\$11,601	\$11,700	\$93
15	\$11,701	\$11,800	\$89
16	\$11,801	\$11,900	\$85
17	\$11,901	\$12,000	\$81
18	\$12,001	\$12,100	\$77
19	\$12,101	\$12,200	\$73
20	\$12,201	\$12,300	\$69
21	\$12,301	\$12,400	\$65
22	\$12,401	\$12,500	\$61
23	\$12,501	\$12,600	\$57
24	\$12,601	\$12,700	\$53
25	\$12,701	\$12,800	\$49
26	\$12,801	\$12,900	\$45
27	\$12,901	\$13,000	\$41
28	\$13,001	\$13,100	\$37
29	\$13,101	\$13,200	\$33
30	\$13,201	\$13,300	\$29
31	\$13,301	\$13,400	\$25
32	\$13,401	\$13,500	\$21
33	\$13,501	\$13,600	\$17
34	\$13,601	\$13,700	\$13
35	\$13,701	\$13,800	\$9
36	\$13,801	\$13,900	\$5

1	\$13,901	\$14,000	\$1
2			
3	Married Filing Jointly With One (1) or Fewer Dependents		
4	From	Less Than	Credit
5	\$18,012	\$18,100	\$302
6	\$18,101	\$18,200	\$295
7	\$18,201	\$18,300	\$288
8	\$18,301	\$18,400	\$281
9	\$18,401	\$18,500	\$274
10	\$18,501	\$18,600	\$267
11	\$18,601	\$18,700	\$260
12	\$18,701	\$18,800	\$253
13	\$18,801	\$18,900	\$246
14	\$18,901	\$19,000	\$239
15	\$19,001	\$19,100	\$232
16	\$19,101	\$19,200	\$225
17	\$19,201	\$19,300	\$218
18	\$19,301	\$19,400	\$211
19	\$19,401	\$19,500	\$204
20	\$19,501	\$19,600	\$197
21	\$19,601	\$19,700	\$190
22	\$19,701	\$19,800	\$183
23	\$19,801	\$19,900	\$176
24	\$19,901	\$20,000	\$169
25	\$20,001	\$20,100	\$162
26	\$20,101	\$20,200	\$155
27	\$20,201	\$20,300	\$148
28	\$20,301	\$20,400	\$141
29	\$20,401	\$20,500	\$134
30	\$20,501	\$20,600	\$127
31	\$20,601	\$20,700	\$120
32	\$20,701	\$20,800	\$113
33	\$20,801	\$20,900	\$106
34	\$20,901	\$21,000	\$99
35	\$21,001	\$21,100	\$92
36	\$21,101	\$21,200	\$85

1	\$21,201	\$21,300	\$78
2	\$21,301	\$21,400	\$71
3	\$21,401	\$21,500	\$64
4	\$21,501	\$21,600	\$57
5	\$21,601	\$21,700	\$50
6	\$21,701	\$21,800	\$43
7	\$21,801	\$21,900	\$36
8	\$21,901	\$22,000	\$29
9	\$22,001	\$22,100	\$22
10	\$22,101	\$22,200	\$15
11	\$22,201	\$22,300	\$8
12	\$22,301	\$22,400	\$1

13

14 ~~Married Filing Jointly With Two (2) or More Dependents~~

15	From	Less Than	Credit
16	\$21,677	\$21,700	\$432
17	\$21,701	\$21,800	\$425
18	\$21,801	\$21,900	\$418
19	\$21,901	\$22,000	\$411
20	\$22,001	\$22,100	\$404
21	\$22,101	\$22,200	\$397
22	\$22,201	\$22,300	\$390
23	\$22,301	\$22,400	\$383
24	\$22,401	\$22,500	\$376
25	\$22,501	\$22,600	\$369
26	\$22,601	\$22,700	\$362
27	\$22,701	\$22,800	\$355
28	\$22,801	\$22,900	\$348
29	\$22,901	\$23,000	\$341
30	\$23,001	\$23,100	\$334
31	\$23,101	\$23,200	\$327
32	\$23,201	\$23,300	\$320
33	\$23,301	\$23,400	\$313
34	\$23,401	\$23,500	\$306
35	\$23,501	\$23,600	\$299
36	\$23,601	\$23,700	\$292

1	\$23,701	\$23,800	\$285
2	\$23,801	\$23,900	\$278
3	\$23,901	\$24,000	\$271
4	\$24,001	\$24,100	\$264
5	\$24,101	\$24,200	\$257
6	\$24,201	\$24,300	\$250
7	\$24,301	\$24,400	\$243
8	\$24,401	\$24,500	\$236
9	\$24,501	\$24,600	\$229
10	\$24,601	\$24,700	\$222
11	\$24,701	\$24,800	\$215
12	\$24,801	\$24,900	\$208
13	\$24,901	\$25,000	\$201
14	\$25,001	\$25,100	\$194
15	\$25,101	\$25,200	\$187
16	\$25,201	\$25,300	\$180
17	\$25,301	\$25,400	\$173
18	\$25,401	\$25,500	\$166
19	\$25,501	\$25,600	\$159
20	\$25,601	\$25,700	\$152
21	\$25,701	\$25,800	\$145
22	\$25,801	\$25,900	\$138
23	\$25,901	\$26,000	\$131
24	\$26,001	\$26,100	\$124
25	\$26,101	\$26,200	\$117
26	\$26,201	\$26,300	\$110
27	\$26,301	\$26,400	\$103
28	\$26,401	\$26,500	\$96
29	\$26,501	\$26,600	\$89
30	\$26,601	\$26,700	\$82
31	\$26,701	\$26,800	\$75
32	\$26,801	\$26,900	\$68
33	\$26,901	\$27,000	\$61
34	\$27,001	\$27,100	\$54
35	\$27,101	\$27,200	\$47
36	\$27,201	\$27,300	\$40

1	\$27,301	\$27,400	\$33
2	\$27,401	\$27,500	\$26
3	\$27,501	\$27,600	\$19
4	\$27,601	\$27,700	\$12
5	\$27,701	\$27,800	\$5

6

7 ~~Head of Household/Qualifying Widow or Widower With One (1) or More Dependents~~
8 ~~for Tax Year 2010 and with One (1) or Fewer Dependents Beginning with Tax~~
9 ~~Year 2011~~

10	From	Less Than	Credit
11	\$15,185	\$15,200	\$270
12	\$15,201	\$15,300	\$264
13	\$15,301	\$15,400	\$258
14	\$15,401	\$15,500	\$252
15	\$15,501	\$15,600	\$246
16	\$15,601	\$15,700	\$240
17	\$15,701	\$15,800	\$234
18	\$15,801	\$15,900	\$228
19	\$15,901	\$16,000	\$222
20	\$16,001	\$16,100	\$216
21	\$16,101	\$16,200	\$210
22	\$16,201	\$16,300	\$204
23	\$16,301	\$16,400	\$198
24	\$16,401	\$16,500	\$192
25	\$16,501	\$16,600	\$186
26	\$16,601	\$16,700	\$180
27	\$16,701	\$16,800	\$174
28	\$16,801	\$16,900	\$168
29	\$16,901	\$17,000	\$162
30	\$17,001	\$17,100	\$156
31	\$17,101	\$17,200	\$150
32	\$17,201	\$17,300	\$144
33	\$17,301	\$17,400	\$138
34	\$17,401	\$17,500	\$132
35	\$17,501	\$17,600	\$126
36	\$17,601	\$17,700	\$120

1	\$17,701	\$17,800	\$114
2	\$17,801	\$17,900	\$108
3	\$17,901	\$18,000	\$102
4	\$18,001	\$18,100	\$96
5	\$18,101	\$18,200	\$90
6	\$18,201	\$18,300	\$84
7	\$18,301	\$18,400	\$78
8	\$18,401	\$18,500	\$72
9	\$18,501	\$18,600	\$66
10	\$18,601	\$18,700	\$60
11	\$18,701	\$18,800	\$54
12	\$18,801	\$18,900	\$48
13	\$18,901	\$19,000	\$42
14	\$19,001	\$19,100	\$36
15	\$19,101	\$19,200	\$30
16	\$19,201	\$19,300	\$24
17	\$19,301	\$19,400	\$18
18	\$19,401	\$19,500	\$12
19	\$19,501	\$19,600	\$6

20

21 Single Taxpayer

22	<u>From</u>	<u>To</u>	<u>Credit</u>
23	<u>\$12,801</u>	<u>\$12,900</u>	<u>\$108</u>
24	<u>\$12,901</u>	<u>\$13,000</u>	<u>\$104</u>
25	<u>\$13,001</u>	<u>\$13,100</u>	<u>\$100</u>
26	<u>\$13,101</u>	<u>\$13,200</u>	<u>\$96</u>
27	<u>\$13,201</u>	<u>\$13,300</u>	<u>\$92</u>
28	<u>\$13,301</u>	<u>\$13,400</u>	<u>\$88</u>
29	<u>\$13,401</u>	<u>\$13,500</u>	<u>\$84</u>
30	<u>\$13,501</u>	<u>\$13,600</u>	<u>\$80</u>
31	<u>\$13,601</u>	<u>\$13,700</u>	<u>\$76</u>
32	<u>\$13,701</u>	<u>\$13,800</u>	<u>\$72</u>
33	<u>\$13,801</u>	<u>\$13,900</u>	<u>\$68</u>
34	<u>\$13,901</u>	<u>\$14,000</u>	<u>\$64</u>
35	<u>\$14,001</u>	<u>\$14,100</u>	<u>\$60</u>
36	<u>\$14,101</u>	<u>\$14,200</u>	<u>\$56</u>

1	<u>\$14,201</u>	<u>\$14,300</u>	<u>\$52</u>
2	<u>\$14,301</u>	<u>\$14,400</u>	<u>\$48</u>
3	<u>\$14,401</u>	<u>\$14,500</u>	<u>\$44</u>
4	<u>\$14,501</u>	<u>\$14,600</u>	<u>\$40</u>
5	<u>\$14,601</u>	<u>\$14,700</u>	<u>\$36</u>
6	<u>\$14,701</u>	<u>\$14,800</u>	<u>\$32</u>
7	<u>\$14,801</u>	<u>\$14,900</u>	<u>\$28</u>
8	<u>\$14,901</u>	<u>\$15,000</u>	<u>\$24</u>
9	<u>\$15,001</u>	<u>\$15,100</u>	<u>\$20</u>
10	<u>\$15,101</u>	<u>\$15,200</u>	<u>\$16</u>
11	<u>\$15,201</u>	<u>\$15,300</u>	<u>\$12</u>
12	<u>\$15,301</u>	<u>\$15,400</u>	<u>\$8</u>
13	<u>\$15,401</u>	<u>\$15,500</u>	<u>\$4</u>

14

15 Married Filing Jointly With One (1) or Fewer Dependents

16	<u>From</u>	<u>To</u>	<u>Credit</u>
17	<u>\$23,601</u>	<u>\$23,700</u>	<u>\$279</u>
18	<u>\$23,701</u>	<u>\$23,800</u>	<u>\$272</u>
19	<u>\$23,801</u>	<u>\$23,900</u>	<u>\$265</u>
20	<u>\$23,901</u>	<u>\$24,000</u>	<u>\$258</u>
21	<u>\$24,001</u>	<u>\$24,100</u>	<u>\$251</u>
22	<u>\$24,101</u>	<u>\$24,200</u>	<u>\$244</u>
23	<u>\$24,201</u>	<u>\$24,300</u>	<u>\$237</u>
24	<u>\$24,301</u>	<u>\$24,400</u>	<u>\$230</u>
25	<u>\$24,401</u>	<u>\$24,500</u>	<u>\$223</u>
26	<u>\$24,501</u>	<u>\$24,600</u>	<u>\$216</u>
27	<u>\$24,601</u>	<u>\$24,700</u>	<u>\$209</u>
28	<u>\$24,701</u>	<u>\$24,800</u>	<u>\$202</u>
29	<u>\$24,801</u>	<u>\$24,900</u>	<u>\$195</u>
30	<u>\$24,901</u>	<u>\$25,000</u>	<u>\$188</u>
31	<u>\$25,001</u>	<u>\$25,100</u>	<u>\$181</u>
32	<u>\$25,101</u>	<u>\$25,200</u>	<u>\$174</u>
33	<u>\$25,201</u>	<u>\$25,300</u>	<u>\$167</u>
34	<u>\$25,301</u>	<u>\$25,400</u>	<u>\$160</u>
35	<u>\$25,401</u>	<u>\$25,500</u>	<u>\$153</u>
36	<u>\$25,501</u>	<u>\$25,600</u>	<u>\$146</u>

1	<u>\$25,601</u>	<u>\$25,700</u>	<u>\$139</u>
2	<u>\$25,701</u>	<u>\$25,800</u>	<u>\$132</u>
3	<u>\$25,801</u>	<u>\$25,900</u>	<u>\$125</u>
4	<u>\$25,901</u>	<u>\$26,000</u>	<u>\$118</u>
5	<u>\$26,001</u>	<u>\$26,100</u>	<u>\$111</u>
6	<u>\$26,101</u>	<u>\$26,200</u>	<u>\$104</u>
7	<u>\$26,201</u>	<u>\$26,300</u>	<u>\$97</u>
8	<u>\$26,301</u>	<u>\$26,400</u>	<u>\$90</u>
9	<u>\$26,401</u>	<u>\$26,500</u>	<u>\$83</u>
10	<u>\$26,501</u>	<u>\$26,600</u>	<u>\$76</u>
11	<u>\$26,601</u>	<u>\$26,700</u>	<u>\$69</u>
12	<u>\$26,701</u>	<u>\$26,800</u>	<u>\$62</u>
13	<u>\$26,801</u>	<u>\$26,900</u>	<u>\$55</u>
14	<u>\$26,901</u>	<u>\$27,000</u>	<u>\$48</u>
15	<u>\$27,001</u>	<u>\$27,100</u>	<u>\$41</u>
16	<u>\$27,101</u>	<u>\$27,200</u>	<u>\$34</u>
17	<u>\$27,201</u>	<u>\$27,300</u>	<u>\$27</u>
18	<u>\$27,301</u>	<u>\$27,400</u>	<u>\$20</u>
19	<u>\$27,401</u>	<u>\$27,500</u>	<u>\$13</u>
20	<u>\$27,501</u>	<u>\$27,600</u>	<u>\$6</u>

21

22 Married Filing Jointly With Two (2) or More Dependents

23	<u>From</u>	<u>To</u>	<u>Credit</u>
24	<u>\$26,201</u>	<u>\$26,300</u>	<u>\$373</u>
25	<u>\$26,301</u>	<u>\$26,400</u>	<u>\$366</u>
26	<u>\$26,401</u>	<u>\$26,500</u>	<u>\$359</u>
27	<u>\$26,501</u>	<u>\$26,600</u>	<u>\$352</u>
28	<u>\$26,601</u>	<u>\$26,700</u>	<u>\$345</u>
29	<u>\$26,701</u>	<u>\$26,800</u>	<u>\$338</u>
30	<u>\$26,801</u>	<u>\$26,900</u>	<u>\$331</u>
31	<u>\$26,901</u>	<u>\$27,000</u>	<u>\$324</u>
32	<u>\$27,001</u>	<u>\$27,100</u>	<u>\$317</u>
33	<u>\$27,101</u>	<u>\$27,200</u>	<u>\$310</u>
34	<u>\$27,201</u>	<u>\$27,300</u>	<u>\$303</u>
35	<u>\$27,301</u>	<u>\$27,400</u>	<u>\$296</u>
36	<u>\$27,401</u>	<u>\$27,500</u>	<u>\$289</u>

1	<u>\$27,501</u>	<u>\$27,600</u>	<u>\$282</u>
2	<u>\$27,601</u>	<u>\$27,700</u>	<u>\$275</u>
3	<u>\$27,701</u>	<u>\$27,800</u>	<u>\$268</u>
4	<u>\$27,801</u>	<u>\$27,900</u>	<u>\$261</u>
5	<u>\$27,901</u>	<u>\$28,000</u>	<u>\$254</u>
6	<u>\$28,001</u>	<u>\$28,100</u>	<u>\$247</u>
7	<u>\$28,101</u>	<u>\$28,200</u>	<u>\$240</u>
8	<u>\$28,201</u>	<u>\$28,300</u>	<u>\$233</u>
9	<u>\$28,301</u>	<u>\$28,400</u>	<u>\$226</u>
10	<u>\$28,401</u>	<u>\$28,500</u>	<u>\$219</u>
11	<u>\$28,501</u>	<u>\$28,600</u>	<u>\$212</u>
12	<u>\$28,601</u>	<u>\$28,700</u>	<u>\$205</u>
13	<u>\$28,701</u>	<u>\$28,800</u>	<u>\$198</u>
14	<u>\$28,801</u>	<u>\$28,900</u>	<u>\$191</u>
15	<u>\$28,901</u>	<u>\$29,000</u>	<u>\$184</u>
16	<u>\$29,001</u>	<u>\$29,100</u>	<u>\$177</u>
17	<u>\$29,101</u>	<u>\$29,200</u>	<u>\$170</u>
18	<u>\$29,201</u>	<u>\$29,300</u>	<u>\$163</u>
19	<u>\$29,301</u>	<u>\$29,400</u>	<u>\$156</u>
20	<u>\$29,401</u>	<u>\$29,500</u>	<u>\$149</u>
21	<u>\$29,501</u>	<u>\$29,600</u>	<u>\$142</u>
22	<u>\$29,601</u>	<u>\$29,700</u>	<u>\$135</u>
23	<u>\$29,701</u>	<u>\$29,800</u>	<u>\$128</u>
24	<u>\$29,801</u>	<u>\$29,900</u>	<u>\$121</u>
25	<u>\$29,901</u>	<u>\$30,000</u>	<u>\$114</u>
26	<u>\$30,001</u>	<u>\$30,100</u>	<u>\$107</u>
27	<u>\$30,101</u>	<u>\$30,200</u>	<u>\$100</u>
28	<u>\$30,201</u>	<u>\$30,300</u>	<u>\$93</u>
29	<u>\$30,301</u>	<u>\$30,400</u>	<u>\$86</u>
30	<u>\$30,401</u>	<u>\$30,500</u>	<u>\$79</u>
31	<u>\$30,501</u>	<u>\$30,600</u>	<u>\$72</u>
32	<u>\$30,601</u>	<u>\$30,700</u>	<u>\$65</u>
33	<u>\$30,701</u>	<u>\$30,800</u>	<u>\$58</u>
34	<u>\$30,801</u>	<u>\$30,900</u>	<u>\$51</u>
35	<u>\$30,901</u>	<u>\$31,000</u>	<u>\$44</u>
36	<u>\$31,001</u>	<u>\$31,100</u>	<u>\$37</u>

1	<u>\$31,101</u>	<u>\$31,200</u>	<u>\$30</u>
2	<u>\$31,201</u>	<u>\$31,300</u>	<u>\$23</u>
3	<u>\$31,301</u>	<u>\$31,400</u>	<u>\$16</u>
4	<u>\$31,401</u>	<u>\$31,500</u>	<u>\$9</u>
5	<u>\$31,501</u>	<u>\$31,600</u>	<u>\$2</u>
6			
7	<u>Head of Household/Qualifying Widow or Widower With One (1) or Fewer</u>		
8	<u>Dependents</u>		
9	<u>From</u>	<u>To</u>	<u>Credit</u>
10	<u>\$18,601</u>	<u>\$18,700</u>	<u>\$279</u>
11	<u>\$18,701</u>	<u>\$18,800</u>	<u>\$273</u>
12	<u>\$18,801</u>	<u>\$18,900</u>	<u>\$267</u>
13	<u>\$18,901</u>	<u>\$19,000</u>	<u>\$261</u>
14	<u>\$19,001</u>	<u>\$19,100</u>	<u>\$255</u>
15	<u>\$19,101</u>	<u>\$19,200</u>	<u>\$249</u>
16	<u>\$19,201</u>	<u>\$19,300</u>	<u>\$243</u>
17	<u>\$19,301</u>	<u>\$19,400</u>	<u>\$237</u>
18	<u>\$19,401</u>	<u>\$19,500</u>	<u>\$231</u>
19	<u>\$19,501</u>	<u>\$19,600</u>	<u>\$225</u>
20	<u>\$19,601</u>	<u>\$19,700</u>	<u>\$219</u>
21	<u>\$19,701</u>	<u>\$19,800</u>	<u>\$213</u>
22	<u>\$19,801</u>	<u>\$19,900</u>	<u>\$207</u>
23	<u>\$19,901</u>	<u>\$20,000</u>	<u>\$201</u>
24	<u>\$20,001</u>	<u>\$20,100</u>	<u>\$195</u>
25	<u>\$20,101</u>	<u>\$20,200</u>	<u>\$189</u>
26	<u>\$20,201</u>	<u>\$20,300</u>	<u>\$183</u>
27	<u>\$20,301</u>	<u>\$20,400</u>	<u>\$177</u>
28	<u>\$20,401</u>	<u>\$20,500</u>	<u>\$171</u>
29	<u>\$20,501</u>	<u>\$20,600</u>	<u>\$165</u>
30	<u>\$20,601</u>	<u>\$20,700</u>	<u>\$159</u>
31	<u>\$20,701</u>	<u>\$20,800</u>	<u>\$153</u>
32	<u>\$20,801</u>	<u>\$20,900</u>	<u>\$147</u>
33	<u>\$20,901</u>	<u>\$21,000</u>	<u>\$141</u>
34	<u>\$21,001</u>	<u>\$21,100</u>	<u>\$135</u>
35	<u>\$21,101</u>	<u>\$21,200</u>	<u>\$129</u>
36	<u>\$21,201</u>	<u>\$21,300</u>	<u>\$123</u>

1	<u>\$21,301</u>	<u>\$21,400</u>	<u>\$117</u>
2	<u>\$21,401</u>	<u>\$21,500</u>	<u>\$111</u>
3	<u>\$21,501</u>	<u>\$21,600</u>	<u>\$105</u>
4	<u>\$21,601</u>	<u>\$21,700</u>	<u>\$99</u>
5	<u>\$21,701</u>	<u>\$21,800</u>	<u>\$93</u>
6	<u>\$21,801</u>	<u>\$21,900</u>	<u>\$87</u>
7	<u>\$21,901</u>	<u>\$22,000</u>	<u>\$81</u>
8	<u>\$22,001</u>	<u>\$22,100</u>	<u>\$75</u>
9	<u>\$22,101</u>	<u>\$22,200</u>	<u>\$69</u>
10	<u>\$22,201</u>	<u>\$22,300</u>	<u>\$63</u>
11	<u>\$22,301</u>	<u>\$22,400</u>	<u>\$57</u>
12	<u>\$22,401</u>	<u>\$22,500</u>	<u>\$51</u>
13	<u>\$22,501</u>	<u>\$22,600</u>	<u>\$45</u>
14	<u>\$22,601</u>	<u>\$22,700</u>	<u>\$39</u>
15	<u>\$22,701</u>	<u>\$22,800</u>	<u>\$33</u>
16	<u>\$22,801</u>	<u>\$22,900</u>	<u>\$27</u>
17	<u>\$22,901</u>	<u>\$23,000</u>	<u>\$21</u>
18	<u>\$23,001</u>	<u>\$23,100</u>	<u>\$15</u>
19	<u>\$23,101</u>	<u>\$23,200</u>	<u>\$9</u>
20	<u>\$23,201</u>	<u>\$23,300</u>	<u>\$3</u>

21

22 Head of Household/Qualifying Widow or Widower With Two (2) or More Dependents

23	<u>From</u>	<u>To</u>	<u>Credit</u>
24	<u>\$21,201</u>	<u>\$21,300</u>	<u>\$373</u>
25	<u>\$21,301</u>	<u>\$21,400</u>	<u>\$364</u>
26	<u>\$21,401</u>	<u>\$21,500</u>	<u>\$355</u>
27	<u>\$21,501</u>	<u>\$21,600</u>	<u>\$346</u>
28	<u>\$21,601</u>	<u>\$21,700</u>	<u>\$337</u>
29	<u>\$21,701</u>	<u>\$21,800</u>	<u>\$328</u>
30	<u>\$21,801</u>	<u>\$21,900</u>	<u>\$319</u>
31	<u>\$21,901</u>	<u>\$22,000</u>	<u>\$310</u>
32	<u>\$22,001</u>	<u>\$22,100</u>	<u>\$301</u>
33	<u>\$22,101</u>	<u>\$22,200</u>	<u>\$292</u>
34	<u>\$22,201</u>	<u>\$22,300</u>	<u>\$283</u>
35	<u>\$22,301</u>	<u>\$22,400</u>	<u>\$274</u>
36	<u>\$22,401</u>	<u>\$22,500</u>	<u>\$265</u>

1	<u>\$22,501</u>	<u>\$22,600</u>	<u>\$256</u>
2	<u>\$22,601</u>	<u>\$22,700</u>	<u>\$247</u>
3	<u>\$22,701</u>	<u>\$22,800</u>	<u>\$238</u>
4	<u>\$22,801</u>	<u>\$22,900</u>	<u>\$229</u>
5	<u>\$22,901</u>	<u>\$23,000</u>	<u>\$220</u>
6	<u>\$23,001</u>	<u>\$23,100</u>	<u>\$211</u>
7	<u>\$23,101</u>	<u>\$23,200</u>	<u>\$202</u>
8	<u>\$23,201</u>	<u>\$23,300</u>	<u>\$193</u>
9	<u>\$23,301</u>	<u>\$23,400</u>	<u>\$184</u>
10	<u>\$23,401</u>	<u>\$23,500</u>	<u>\$175</u>
11	<u>\$23,501</u>	<u>\$23,600</u>	<u>\$166</u>
12	<u>\$23,601</u>	<u>\$23,700</u>	<u>\$157</u>
13	<u>\$23,701</u>	<u>\$23,800</u>	<u>\$148</u>
14	<u>\$23,801</u>	<u>\$23,900</u>	<u>\$139</u>
15	<u>\$23,901</u>	<u>\$24,000</u>	<u>\$130</u>
16	<u>\$24,001</u>	<u>\$24,100</u>	<u>\$121</u>
17	<u>\$24,101</u>	<u>\$24,200</u>	<u>\$112</u>
18	<u>\$24,201</u>	<u>\$24,300</u>	<u>\$103</u>
19	<u>\$24,301</u>	<u>\$24,400</u>	<u>\$94</u>
20	<u>\$24,401</u>	<u>\$24,500</u>	<u>\$85</u>
21	<u>\$24,501</u>	<u>\$24,600</u>	<u>\$76</u>
22	<u>\$24,601</u>	<u>\$24,700</u>	<u>\$67</u>
23	<u>\$24,701</u>	<u>\$24,800</u>	<u>\$58</u>
24	<u>\$24,801</u>	<u>\$24,900</u>	<u>\$49</u>
25	<u>\$24,901</u>	<u>\$25,000</u>	<u>\$40</u>
26	<u>\$25,001</u>	<u>\$25,100</u>	<u>\$31</u>
27	<u>\$25,101</u>	<u>\$25,200</u>	<u>\$22</u>
28	<u>\$25,201</u>	<u>\$25,300</u>	<u>\$13</u>
29	<u>\$25,301</u>	<u>\$25,400</u>	<u>\$4</u>

30 ~~(2) For income tax year 2011, the low income tax credit in~~
31 ~~subdivision (c)(2)(B) of this section shall be determined using the 2010~~
32 ~~base year table below and adding the yearly cost of living adjustment~~
33 ~~provided in subsection (e) of this section:~~
34 ~~Head of Household/Qualifying Widow or Widower With Two (2) or More Dependents~~
35 ~~From Less Than Credit~~
36 ~~\$18,101 \$18,200 \$365~~

1	\$18,201	\$18,300	\$356
2	\$18,301	\$18,400	\$347
3	\$18,401	\$18,500	\$338
4	\$18,501	\$18,600	\$329
5	\$18,601	\$18,700	\$320
6	\$18,701	\$18,800	\$311
7	\$18,801	\$18,900	\$302
8	\$18,901	\$19,000	\$293
9	\$19,001	\$19,100	\$284
10	\$19,101	\$19,200	\$275
11	\$19,201	\$19,300	\$266
12	\$19,301	\$19,400	\$257
13	\$19,401	\$19,500	\$248
14	\$19,501	\$19,600	\$239
15	\$19,601	\$19,700	\$230
16	\$19,701	\$19,800	\$221
17	\$19,801	\$19,900	\$212
18	\$19,901	\$20,000	\$203
19	\$20,001	\$20,100	\$194
20	\$20,101	\$20,200	\$185
21	\$20,201	\$20,300	\$176
22	\$20,301	\$20,400	\$167
23	\$20,401	\$20,500	\$158
24	\$20,501	\$20,600	\$149
25	\$20,601	\$20,700	\$140
26	\$20,701	\$20,800	\$131
27	\$20,801	\$20,900	\$122
28	\$20,901	\$21,000	\$113
29	\$21,001	\$21,100	\$104
30	\$21,101	\$21,200	\$95
31	\$21,201	\$21,300	\$86
32	\$21,301	\$21,400	\$77
33	\$21,401	\$21,500	\$68
34	\$21,501	\$21,600	\$59
35	\$21,601	\$21,700	\$50
36	\$21,701	\$21,800	\$41

1	\$21,801	\$21,900	\$32
2	\$21,901	\$22,000	\$23
3	\$22,001	\$22,100	\$14
4	\$22,101	\$22,200	\$5

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SECTION 4. Arkansas Code § 26-51-430(b), concerning standard income tax deductions, is amended to read as follows:

(b)(1) The standard deduction shall be ~~two thousand dollars (\$2,000)~~ five thousand dollars (\$5,000) per taxpayer.

(2) In the case of a married couple, each spouse shall be entitled to claim a standard deduction of ~~two thousand dollars (\$2,000)~~ five thousand dollars (\$5,000).

SECTION 5. EFFECTIVE DATE. This act is effective for tax years beginning on or after January 1, 2013.

/s/Sabin