

State of Arkansas  
76th General Assembly  
Regular Session, 1987  
By: Senator Brandon

SENATE BILL 245

"AN ACT TO IMPOSE A FIVE PERCENT SURTAX ON THE STATE INCOME  
TAX LIABILITY OF INDIVIDUALS AND CORPORATIONS; AND FOR OTHER  
PURPOSES."

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

SECTION 1. Beginning with the 1987 income year, there is hereby imposed a five percent surtax on the income tax liability of each individual and corporation subject to the Arkansas income tax levied by Act 118 of 1929, as amended, or Act 129 of 1941, as amended, or any other Arkansas income tax law.

SECTION 2. All laws and parts of laws in conflict with this Act are hereby repealed.

