

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas  
89th General Assembly  
Regular Session, 2013

As Engrossed: H3/22/13 H3/28/13  
**A Bill**

HOUSE BILL 1926

By: Representatives Sabin, Jett, E. Armstrong, Copenhaver, Leding, C. Armstrong, Baine, Baltz, Broadaway, Ferguson, Hawthorne, Hillman, Hodges, Holcomb, Julian, Kizzia, Magie, McElroy, McGill, Richey, Talley, W. Wagner, D. Whitaker, Love, Word, Wright, B. Wilkins, T. Thompson, McCrary, Murdock, Nickels, Lenderman, Williams, J. Edwards, Wardlaw, Perry, Fielding

### For An Act To Be Entitled

AN ACT TO AMEND THE LAWS PERTAINING TO INCOME TAXES;  
TO ADJUST THE INCOME LEVELS SUBJECT TO CERTAIN INCOME  
TAX RATES; TO INCREASE THE NUMBER OF PERSONS ENTITLED  
TO DETERMINE THEIR INCOME TAX LIABILITY USING THE  
LOW-INCOME TAX TABLES; TO ADJUST THE LOW-INCOME TAX  
TABLES; TO INCREASE THE STANDARD DEDUCTION; AND FOR  
OTHER PURPOSES.

### Subtitle

*TO ADJUST THE INCOME LEVELS SUBJECT TO  
CERTAIN INCOME TAX RATES; AND TO INCREASE  
THE NUMBER OF PERSONS ENTITLED TO USE THE  
LOW-INCOME TAX TABLES.*

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

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

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

~~(1)~~ (A) On the first two thousand nine hundred ninety-nine



dollars (\$2,999) of net income or any part thereof, one percent (1%);

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(A) A single individual whose gross income for the taxable

year is twelve thousand eight hundred one dollars (\$12,801) or more plus the cost-of-living adjustment provided under subsection (e) of this section but less than fifteen thousand five hundred one dollars (\$15,501) plus the cost-of-living adjustment provided under subsection (e) of this section;

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

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

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

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

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

(d)(1) For income tax year ~~2010~~ years beginning on or after January 1, 2013, the ~~low-income~~ low-income tax credit in ~~subdivision~~ subsection (c)(1) of this section shall be determined in accordance with the tables ~~below~~ in

this subsection, based upon the taxpayer's filing status:

~~Single Taxpayer~~

<del>From</del>	<del>Less Than</del>	<del>Credit</del>
<del>\$10,682</del>	<del>\$10,700</del>	<del>\$133</del>
<del>\$10,701</del>	<del>\$10,800</del>	<del>\$129</del>
<del>\$10,801</del>	<del>\$10,900</del>	<del>\$125</del>
<del>\$10,901</del>	<del>\$11,000</del>	<del>\$121</del>
<del>\$11,001</del>	<del>\$11,100</del>	<del>\$117</del>
<del>\$11,101</del>	<del>\$11,200</del>	<del>\$113</del>
<del>\$11,201</del>	<del>\$11,300</del>	<del>\$109</del>
<del>\$11,301</del>	<del>\$11,400</del>	<del>\$105</del>
<del>\$11,401</del>	<del>\$11,500</del>	<del>\$101</del>
<del>\$11,501</del>	<del>\$11,600</del>	<del>\$97</del>
<del>\$11,601</del>	<del>\$11,700</del>	<del>\$93</del>
<del>\$11,701</del>	<del>\$11,800</del>	<del>\$89</del>
<del>\$11,801</del>	<del>\$11,900</del>	<del>\$85</del>
<del>\$11,901</del>	<del>\$12,000</del>	<del>\$81</del>
<del>\$12,001</del>	<del>\$12,100</del>	<del>\$77</del>
<del>\$12,101</del>	<del>\$12,200</del>	<del>\$73</del>
<del>\$12,201</del>	<del>\$12,300</del>	<del>\$69</del>
<del>\$12,301</del>	<del>\$12,400</del>	<del>\$65</del>
<del>\$12,401</del>	<del>\$12,500</del>	<del>\$61</del>
<del>\$12,501</del>	<del>\$12,600</del>	<del>\$57</del>
<del>\$12,601</del>	<del>\$12,700</del>	<del>\$53</del>
<del>\$12,701</del>	<del>\$12,800</del>	<del>\$49</del>
<del>\$12,801</del>	<del>\$12,900</del>	<del>\$45</del>
<del>\$12,901</del>	<del>\$13,000</del>	<del>\$41</del>
<del>\$13,001</del>	<del>\$13,100</del>	<del>\$37</del>
<del>\$13,101</del>	<del>\$13,200</del>	<del>\$33</del>
<del>\$13,201</del>	<del>\$13,300</del>	<del>\$29</del>
<del>\$13,301</del>	<del>\$13,400</del>	<del>\$25</del>
<del>\$13,401</del>	<del>\$13,500</del>	<del>\$21</del>
<del>\$13,501</del>	<del>\$13,600</del>	<del>\$17</del>
<del>\$13,601</del>	<del>\$13,700</del>	<del>\$13</del>
<del>\$13,701</del>	<del>\$13,800</del>	<del>\$9</del>

\$13,801	\$13,900	\$5
\$13,901	\$14,000	\$1

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

<del>From</del>	<del>Less Than</del>	<del>Credit</del>
\$18,012	\$18,100	\$302
\$18,101	\$18,200	\$295
\$18,201	\$18,300	\$288
\$18,301	\$18,400	\$281
\$18,401	\$18,500	\$274
\$18,501	\$18,600	\$267
\$18,601	\$18,700	\$260
\$18,701	\$18,800	\$253
\$18,801	\$18,900	\$246
\$18,901	\$19,000	\$239
\$19,001	\$19,100	\$232
\$19,101	\$19,200	\$225
\$19,201	\$19,300	\$218
\$19,301	\$19,400	\$211
\$19,401	\$19,500	\$204
\$19,501	\$19,600	\$197
\$19,601	\$19,700	\$190
\$19,701	\$19,800	\$183
\$19,801	\$19,900	\$176
\$19,901	\$20,000	\$169
\$20,001	\$20,100	\$162
\$20,101	\$20,200	\$155
\$20,201	\$20,300	\$148
\$20,301	\$20,400	\$141
\$20,401	\$20,500	\$134
\$20,501	\$20,600	\$127
\$20,601	\$20,700	\$120
\$20,701	\$20,800	\$113
\$20,801	\$20,900	\$106
\$20,901	\$21,000	\$99
\$21,001	\$21,100	\$92

\$21,101	\$21,200	\$85
\$21,201	\$21,300	\$78
\$21,301	\$21,400	\$71
\$21,401	\$21,500	\$64
\$21,501	\$21,600	\$57
\$21,601	\$21,700	\$50
\$21,701	\$21,800	\$43
\$21,801	\$21,900	\$36
\$21,901	\$22,000	\$29
\$22,001	\$22,100	\$22
\$22,101	\$22,200	\$15
\$22,201	\$22,300	\$8
\$22,301	\$22,400	\$1

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

<del>From</del>	<del>Less Than</del>	<del>Credit</del>
<del>\$21,677</del>	<del>\$21,700</del>	<del>\$432</del>
<del>\$21,701</del>	<del>\$21,800</del>	<del>\$425</del>
<del>\$21,801</del>	<del>\$21,900</del>	<del>\$418</del>
<del>\$21,901</del>	<del>\$22,000</del>	<del>\$411</del>
<del>\$22,001</del>	<del>\$22,100</del>	<del>\$404</del>
<del>\$22,101</del>	<del>\$22,200</del>	<del>\$397</del>
<del>\$22,201</del>	<del>\$22,300</del>	<del>\$390</del>
<del>\$22,301</del>	<del>\$22,400</del>	<del>\$383</del>
<del>\$22,401</del>	<del>\$22,500</del>	<del>\$376</del>
<del>\$22,501</del>	<del>\$22,600</del>	<del>\$369</del>
<del>\$22,601</del>	<del>\$22,700</del>	<del>\$362</del>
<del>\$22,701</del>	<del>\$22,800</del>	<del>\$355</del>
<del>\$22,801</del>	<del>\$22,900</del>	<del>\$348</del>
<del>\$22,901</del>	<del>\$23,000</del>	<del>\$341</del>
<del>\$23,001</del>	<del>\$23,100</del>	<del>\$334</del>
<del>\$23,101</del>	<del>\$23,200</del>	<del>\$327</del>
<del>\$23,201</del>	<del>\$23,300</del>	<del>\$320</del>
<del>\$23,301</del>	<del>\$23,400</del>	<del>\$313</del>
<del>\$23,401</del>	<del>\$23,500</del>	<del>\$306</del>
<del>\$23,501</del>	<del>\$23,600</del>	<del>\$299</del>

\$23,601	\$23,700	\$292
\$23,701	\$23,800	\$285
\$23,801	\$23,900	\$278
\$23,901	\$24,000	\$271
\$24,001	\$24,100	\$264
\$24,101	\$24,200	\$257
\$24,201	\$24,300	\$250
\$24,301	\$24,400	\$243
\$24,401	\$24,500	\$236
\$24,501	\$24,600	\$229
\$24,601	\$24,700	\$222
\$24,701	\$24,800	\$215
\$24,801	\$24,900	\$208
\$24,901	\$25,000	\$201
\$25,001	\$25,100	\$194
\$25,101	\$25,200	\$187
\$25,201	\$25,300	\$180
\$25,301	\$25,400	\$173
\$25,401	\$25,500	\$166
\$25,501	\$25,600	\$159
\$25,601	\$25,700	\$152
\$25,701	\$25,800	\$145
\$25,801	\$25,900	\$138
\$25,901	\$26,000	\$131
\$26,001	\$26,100	\$124
\$26,101	\$26,200	\$117
\$26,201	\$26,300	\$110
\$26,301	\$26,400	\$103
\$26,401	\$26,500	\$96
\$26,501	\$26,600	\$89
\$26,601	\$26,700	\$82
\$26,701	\$26,800	\$75
\$26,801	\$26,900	\$68
\$26,901	\$27,000	\$61
\$27,001	\$27,100	\$54
\$27,101	\$27,200	\$47

\$27,201	\$27,300	\$40
\$27,301	\$27,400	\$33
\$27,401	\$27,500	\$26
\$27,501	\$27,600	\$19
\$27,601	\$27,700	\$12
\$27,701	\$27,800	\$5

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

<del>From</del>	<del>Less Than</del>	<del>Credit</del>
\$15,185	\$15,200	\$270
\$15,201	\$15,300	\$264
\$15,301	\$15,400	\$258
\$15,401	\$15,500	\$252
\$15,501	\$15,600	\$246
\$15,601	\$15,700	\$240
\$15,701	\$15,800	\$234
\$15,801	\$15,900	\$228
\$15,901	\$16,000	\$222
\$16,001	\$16,100	\$216
\$16,101	\$16,200	\$210
\$16,201	\$16,300	\$204
\$16,301	\$16,400	\$198
\$16,401	\$16,500	\$192
\$16,501	\$16,600	\$186
\$16,601	\$16,700	\$180
\$16,701	\$16,800	\$174
\$16,801	\$16,900	\$168
\$16,901	\$17,000	\$162
\$17,001	\$17,100	\$156
\$17,101	\$17,200	\$150
\$17,201	\$17,300	\$144
\$17,301	\$17,400	\$138
\$17,401	\$17,500	\$132
\$17,501	\$17,600	\$126

\$17,601	\$17,700	\$120
\$17,701	\$17,800	\$114
\$17,801	\$17,900	\$108
\$17,901	\$18,000	\$102
\$18,001	\$18,100	\$96
\$18,101	\$18,200	\$90
\$18,201	\$18,300	\$84
\$18,301	\$18,400	\$78
\$18,401	\$18,500	\$72
\$18,501	\$18,600	\$66
\$18,601	\$18,700	\$60
\$18,701	\$18,800	\$54
\$18,801	\$18,900	\$48
\$18,901	\$19,000	\$42
\$19,001	\$19,100	\$36
\$19,101	\$19,200	\$30
\$19,201	\$19,300	\$24
\$19,301	\$19,400	\$18
\$19,401	\$19,500	\$12
\$19,501	\$19,600	\$6

Single Taxpayer

<u>From</u>	<u>To</u>	<u>Credit</u>
<u>\$12,801</u>	<u>\$12,900</u>	<u>\$108</u>
<u>\$12,901</u>	<u>\$13,000</u>	<u>\$104</u>
<u>\$13,001</u>	<u>\$13,100</u>	<u>\$100</u>
<u>\$13,101</u>	<u>\$13,200</u>	<u>\$96</u>
<u>\$13,201</u>	<u>\$13,300</u>	<u>\$92</u>
<u>\$13,301</u>	<u>\$13,400</u>	<u>\$88</u>
<u>\$13,401</u>	<u>\$13,500</u>	<u>\$84</u>
<u>\$13,501</u>	<u>\$13,600</u>	<u>\$80</u>
<u>\$13,601</u>	<u>\$13,700</u>	<u>\$76</u>
<u>\$13,701</u>	<u>\$13,800</u>	<u>\$72</u>
<u>\$13,801</u>	<u>\$13,900</u>	<u>\$68</u>
<u>\$13,901</u>	<u>\$14,000</u>	<u>\$64</u>
<u>\$14,001</u>	<u>\$14,100</u>	<u>\$60</u>

<u>\$14,101</u>	<u>\$14,200</u>	<u>\$56</u>
<u>\$14,201</u>	<u>\$14,300</u>	<u>\$52</u>
<u>\$14,301</u>	<u>\$14,400</u>	<u>\$48</u>
<u>\$14,401</u>	<u>\$14,500</u>	<u>\$44</u>
<u>\$14,501</u>	<u>\$14,600</u>	<u>\$40</u>
<u>\$14,601</u>	<u>\$14,700</u>	<u>\$36</u>
<u>\$14,701</u>	<u>\$14,800</u>	<u>\$32</u>
<u>\$14,801</u>	<u>\$14,900</u>	<u>\$28</u>
<u>\$14,901</u>	<u>\$15,000</u>	<u>\$24</u>
<u>\$15,001</u>	<u>\$15,100</u>	<u>\$20</u>
<u>\$15,101</u>	<u>\$15,200</u>	<u>\$16</u>
<u>\$15,201</u>	<u>\$15,300</u>	<u>\$12</u>
<u>\$15,301</u>	<u>\$15,400</u>	<u>\$8</u>
<u>\$15,401</u>	<u>\$15,500</u>	<u>\$4</u>

Married Filing Jointly With One (1) or Fewer Dependents

<u>From</u>	<u>To</u>	<u>Credit</u>
<u>\$23,601</u>	<u>\$23,700</u>	<u>\$279</u>
<u>\$23,701</u>	<u>\$23,800</u>	<u>\$272</u>
<u>\$23,801</u>	<u>\$23,900</u>	<u>\$265</u>
<u>\$23,901</u>	<u>\$24,000</u>	<u>\$258</u>
<u>\$24,001</u>	<u>\$24,100</u>	<u>\$251</u>
<u>\$24,101</u>	<u>\$24,200</u>	<u>\$244</u>
<u>\$24,201</u>	<u>\$24,300</u>	<u>\$237</u>
<u>\$24,301</u>	<u>\$24,400</u>	<u>\$230</u>
<u>\$24,401</u>	<u>\$24,500</u>	<u>\$223</u>
<u>\$24,501</u>	<u>\$24,600</u>	<u>\$216</u>
<u>\$24,601</u>	<u>\$24,700</u>	<u>\$209</u>
<u>\$24,701</u>	<u>\$24,800</u>	<u>\$202</u>
<u>\$24,801</u>	<u>\$24,900</u>	<u>\$195</u>
<u>\$24,901</u>	<u>\$25,000</u>	<u>\$188</u>
<u>\$25,001</u>	<u>\$25,100</u>	<u>\$181</u>
<u>\$25,101</u>	<u>\$25,200</u>	<u>\$174</u>
<u>\$25,201</u>	<u>\$25,300</u>	<u>\$167</u>
<u>\$25,301</u>	<u>\$25,400</u>	<u>\$160</u>
<u>\$25,401</u>	<u>\$25,500</u>	<u>\$153</u>

<u>\$25,501</u>	<u>\$25,600</u>	<u>\$146</u>
<u>\$25,601</u>	<u>\$25,700</u>	<u>\$139</u>
<u>\$25,701</u>	<u>\$25,800</u>	<u>\$132</u>
<u>\$25,801</u>	<u>\$25,900</u>	<u>\$125</u>
<u>\$25,901</u>	<u>\$26,000</u>	<u>\$118</u>
<u>\$26,001</u>	<u>\$26,100</u>	<u>\$111</u>
<u>\$26,101</u>	<u>\$26,200</u>	<u>\$104</u>
<u>\$26,201</u>	<u>\$26,300</u>	<u>\$97</u>
<u>\$26,301</u>	<u>\$26,400</u>	<u>\$90</u>
<u>\$26,401</u>	<u>\$26,500</u>	<u>\$83</u>
<u>\$26,501</u>	<u>\$26,600</u>	<u>\$76</u>
<u>\$26,601</u>	<u>\$26,700</u>	<u>\$69</u>
<u>\$26,701</u>	<u>\$26,800</u>	<u>\$62</u>
<u>\$26,801</u>	<u>\$26,900</u>	<u>\$55</u>
<u>\$26,901</u>	<u>\$27,000</u>	<u>\$48</u>
<u>\$27,001</u>	<u>\$27,100</u>	<u>\$41</u>
<u>\$27,101</u>	<u>\$27,200</u>	<u>\$34</u>
<u>\$27,201</u>	<u>\$27,300</u>	<u>\$27</u>
<u>\$27,301</u>	<u>\$27,400</u>	<u>\$20</u>
<u>\$27,401</u>	<u>\$27,500</u>	<u>\$13</u>
<u>\$27,501</u>	<u>\$27,600</u>	<u>\$6</u>

Married Filing Jointly With Two (2) or More Dependents

<u>From</u>	<u>To</u>	<u>Credit</u>
<u>\$26,201</u>	<u>\$26,300</u>	<u>\$373</u>
<u>\$26,301</u>	<u>\$26,400</u>	<u>\$366</u>
<u>\$26,401</u>	<u>\$26,500</u>	<u>\$359</u>
<u>\$26,501</u>	<u>\$26,600</u>	<u>\$352</u>
<u>\$26,601</u>	<u>\$26,700</u>	<u>\$345</u>
<u>\$26,701</u>	<u>\$26,800</u>	<u>\$338</u>
<u>\$26,801</u>	<u>\$26,900</u>	<u>\$331</u>
<u>\$26,901</u>	<u>\$27,000</u>	<u>\$324</u>
<u>\$27,001</u>	<u>\$27,100</u>	<u>\$317</u>
<u>\$27,101</u>	<u>\$27,200</u>	<u>\$310</u>
<u>\$27,201</u>	<u>\$27,300</u>	<u>\$303</u>
<u>\$27,301</u>	<u>\$27,400</u>	<u>\$296</u>

<u>\$27,401</u>	<u>\$27,500</u>	<u>\$289</u>
<u>\$27,501</u>	<u>\$27,600</u>	<u>\$282</u>
<u>\$27,601</u>	<u>\$27,700</u>	<u>\$275</u>
<u>\$27,701</u>	<u>\$27,800</u>	<u>\$268</u>
<u>\$27,801</u>	<u>\$27,900</u>	<u>\$261</u>
<u>\$27,901</u>	<u>\$28,000</u>	<u>\$254</u>
<u>\$28,001</u>	<u>\$28,100</u>	<u>\$247</u>
<u>\$28,101</u>	<u>\$28,200</u>	<u>\$240</u>
<u>\$28,201</u>	<u>\$28,300</u>	<u>\$233</u>
<u>\$28,301</u>	<u>\$28,400</u>	<u>\$226</u>
<u>\$28,401</u>	<u>\$28,500</u>	<u>\$219</u>
<u>\$28,501</u>	<u>\$28,600</u>	<u>\$212</u>
<u>\$28,601</u>	<u>\$28,700</u>	<u>\$205</u>
<u>\$28,701</u>	<u>\$28,800</u>	<u>\$198</u>
<u>\$28,801</u>	<u>\$28,900</u>	<u>\$191</u>
<u>\$28,901</u>	<u>\$29,000</u>	<u>\$184</u>
<u>\$29,001</u>	<u>\$29,100</u>	<u>\$177</u>
<u>\$29,101</u>	<u>\$29,200</u>	<u>\$170</u>
<u>\$29,201</u>	<u>\$29,300</u>	<u>\$163</u>
<u>\$29,301</u>	<u>\$29,400</u>	<u>\$156</u>
<u>\$29,401</u>	<u>\$29,500</u>	<u>\$149</u>
<u>\$29,501</u>	<u>\$29,600</u>	<u>\$142</u>
<u>\$29,601</u>	<u>\$29,700</u>	<u>\$135</u>
<u>\$29,701</u>	<u>\$29,800</u>	<u>\$128</u>
<u>\$29,801</u>	<u>\$29,900</u>	<u>\$121</u>
<u>\$29,901</u>	<u>\$30,000</u>	<u>\$114</u>
<u>\$30,001</u>	<u>\$30,100</u>	<u>\$107</u>
<u>\$30,101</u>	<u>\$30,200</u>	<u>\$100</u>
<u>\$30,201</u>	<u>\$30,300</u>	<u>\$93</u>
<u>\$30,301</u>	<u>\$30,400</u>	<u>\$86</u>
<u>\$30,401</u>	<u>\$30,500</u>	<u>\$79</u>
<u>\$30,501</u>	<u>\$30,600</u>	<u>\$72</u>
<u>\$30,601</u>	<u>\$30,700</u>	<u>\$65</u>
<u>\$30,701</u>	<u>\$30,800</u>	<u>\$58</u>
<u>\$30,801</u>	<u>\$30,900</u>	<u>\$51</u>
<u>\$30,901</u>	<u>\$31,000</u>	<u>\$44</u>

<u>\$31,001</u>	<u>\$31,100</u>	<u>\$37</u>
<u>\$31,101</u>	<u>\$31,200</u>	<u>\$30</u>
<u>\$31,201</u>	<u>\$31,300</u>	<u>\$23</u>
<u>\$31,301</u>	<u>\$31,400</u>	<u>\$16</u>
<u>\$31,401</u>	<u>\$31,500</u>	<u>\$9</u>
<u>\$31,501</u>	<u>\$31,600</u>	<u>\$2</u>

Head of Household/Qualifying Widow or Widower With One (1) or Fewer Dependents

<u>From</u>	<u>To</u>	<u>Credit</u>
<u>\$18,601</u>	<u>\$18,700</u>	<u>\$279</u>
<u>\$18,701</u>	<u>\$18,800</u>	<u>\$273</u>
<u>\$18,801</u>	<u>\$18,900</u>	<u>\$267</u>
<u>\$18,901</u>	<u>\$19,000</u>	<u>\$261</u>
<u>\$19,001</u>	<u>\$19,100</u>	<u>\$255</u>
<u>\$19,101</u>	<u>\$19,200</u>	<u>\$249</u>
<u>\$19,201</u>	<u>\$19,300</u>	<u>\$243</u>
<u>\$19,301</u>	<u>\$19,400</u>	<u>\$237</u>
<u>\$19,401</u>	<u>\$19,500</u>	<u>\$231</u>
<u>\$19,501</u>	<u>\$19,600</u>	<u>\$225</u>
<u>\$19,601</u>	<u>\$19,700</u>	<u>\$219</u>
<u>\$19,701</u>	<u>\$19,800</u>	<u>\$213</u>
<u>\$19,801</u>	<u>\$19,900</u>	<u>\$207</u>
<u>\$19,901</u>	<u>\$20,000</u>	<u>\$201</u>
<u>\$20,001</u>	<u>\$20,100</u>	<u>\$195</u>
<u>\$20,101</u>	<u>\$20,200</u>	<u>\$189</u>
<u>\$20,201</u>	<u>\$20,300</u>	<u>\$183</u>
<u>\$20,301</u>	<u>\$20,400</u>	<u>\$177</u>
<u>\$20,401</u>	<u>\$20,500</u>	<u>\$171</u>
<u>\$20,501</u>	<u>\$20,600</u>	<u>\$165</u>
<u>\$20,601</u>	<u>\$20,700</u>	<u>\$159</u>
<u>\$20,701</u>	<u>\$20,800</u>	<u>\$153</u>
<u>\$20,801</u>	<u>\$20,900</u>	<u>\$147</u>
<u>\$20,901</u>	<u>\$21,000</u>	<u>\$141</u>
<u>\$21,001</u>	<u>\$21,100</u>	<u>\$135</u>
<u>\$21,101</u>	<u>\$21,200</u>	<u>\$129</u>

<u>\$21,201</u>	<u>\$21,300</u>	<u>\$123</u>
<u>\$21,301</u>	<u>\$21,400</u>	<u>\$117</u>
<u>\$21,401</u>	<u>\$21,500</u>	<u>\$111</u>
<u>\$21,501</u>	<u>\$21,600</u>	<u>\$105</u>
<u>\$21,601</u>	<u>\$21,700</u>	<u>\$99</u>
<u>\$21,701</u>	<u>\$21,800</u>	<u>\$93</u>
<u>\$21,801</u>	<u>\$21,900</u>	<u>\$87</u>
<u>\$21,901</u>	<u>\$22,000</u>	<u>\$81</u>
<u>\$22,001</u>	<u>\$22,100</u>	<u>\$75</u>
<u>\$22,101</u>	<u>\$22,200</u>	<u>\$69</u>
<u>\$22,201</u>	<u>\$22,300</u>	<u>\$63</u>
<u>\$22,301</u>	<u>\$22,400</u>	<u>\$57</u>
<u>\$22,401</u>	<u>\$22,500</u>	<u>\$51</u>
<u>\$22,501</u>	<u>\$22,600</u>	<u>\$45</u>
<u>\$22,601</u>	<u>\$22,700</u>	<u>\$39</u>
<u>\$22,701</u>	<u>\$22,800</u>	<u>\$33</u>
<u>\$22,801</u>	<u>\$22,900</u>	<u>\$27</u>
<u>\$22,901</u>	<u>\$23,000</u>	<u>\$21</u>
<u>\$23,001</u>	<u>\$23,100</u>	<u>\$15</u>
<u>\$23,101</u>	<u>\$23,200</u>	<u>\$9</u>
<u>\$23,201</u>	<u>\$23,300</u>	<u>\$3</u>

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

<u>From</u>	<u>To</u>	<u>Credit</u>
<u>\$21,201</u>	<u>\$21,300</u>	<u>\$373</u>
<u>\$21,301</u>	<u>\$21,400</u>	<u>\$364</u>
<u>\$21,401</u>	<u>\$21,500</u>	<u>\$355</u>
<u>\$21,501</u>	<u>\$21,600</u>	<u>\$346</u>
<u>\$21,601</u>	<u>\$21,700</u>	<u>\$337</u>
<u>\$21,701</u>	<u>\$21,800</u>	<u>\$328</u>
<u>\$21,801</u>	<u>\$21,900</u>	<u>\$319</u>
<u>\$21,901</u>	<u>\$22,000</u>	<u>\$310</u>
<u>\$22,001</u>	<u>\$22,100</u>	<u>\$301</u>
<u>\$22,101</u>	<u>\$22,200</u>	<u>\$292</u>
<u>\$22,201</u>	<u>\$22,300</u>	<u>\$283</u>
<u>\$22,301</u>	<u>\$22,400</u>	<u>\$274</u>

<u>\$22,401</u>	<u>\$22,500</u>	<u>\$265</u>
<u>\$22,501</u>	<u>\$22,600</u>	<u>\$256</u>
<u>\$22,601</u>	<u>\$22,700</u>	<u>\$247</u>
<u>\$22,701</u>	<u>\$22,800</u>	<u>\$238</u>
<u>\$22,801</u>	<u>\$22,900</u>	<u>\$229</u>
<u>\$22,901</u>	<u>\$23,000</u>	<u>\$220</u>
<u>\$23,001</u>	<u>\$23,100</u>	<u>\$211</u>
<u>\$23,101</u>	<u>\$23,200</u>	<u>\$202</u>
<u>\$23,201</u>	<u>\$23,300</u>	<u>\$193</u>
<u>\$23,301</u>	<u>\$23,400</u>	<u>\$184</u>
<u>\$23,401</u>	<u>\$23,500</u>	<u>\$175</u>
<u>\$23,501</u>	<u>\$23,600</u>	<u>\$166</u>
<u>\$23,601</u>	<u>\$23,700</u>	<u>\$157</u>
<u>\$23,701</u>	<u>\$23,800</u>	<u>\$148</u>
<u>\$23,801</u>	<u>\$23,900</u>	<u>\$139</u>
<u>\$23,901</u>	<u>\$24,000</u>	<u>\$130</u>
<u>\$24,001</u>	<u>\$24,100</u>	<u>\$121</u>
<u>\$24,101</u>	<u>\$24,200</u>	<u>\$112</u>
<u>\$24,201</u>	<u>\$24,300</u>	<u>\$103</u>
<u>\$24,301</u>	<u>\$24,400</u>	<u>\$94</u>
<u>\$24,401</u>	<u>\$24,500</u>	<u>\$85</u>
<u>\$24,501</u>	<u>\$24,600</u>	<u>\$76</u>
<u>\$24,601</u>	<u>\$24,700</u>	<u>\$67</u>
<u>\$24,701</u>	<u>\$24,800</u>	<u>\$58</u>
<u>\$24,801</u>	<u>\$24,900</u>	<u>\$49</u>
<u>\$24,901</u>	<u>\$25,000</u>	<u>\$40</u>
<u>\$25,001</u>	<u>\$25,100</u>	<u>\$31</u>
<u>\$25,101</u>	<u>\$25,200</u>	<u>\$22</u>
<u>\$25,201</u>	<u>\$25,300</u>	<u>\$13</u>
<u>\$25,301</u>	<u>\$25,400</u>	<u>\$4</u>

~~(2) For income tax year 2011, the low income tax credit in subdivision (c)(2)(B) of this section shall be determined using the 2010 base year table below and adding the yearly cost-of-living adjustment provided in subsection (e) of this section:~~

~~Head of Household/Qualifying Widow or Widower With Two (2) or More Dependents  
From Less Than Credit~~

\$18,101	\$18,200	\$365
\$18,201	\$18,300	\$356
\$18,301	\$18,400	\$347
\$18,401	\$18,500	\$338
\$18,501	\$18,600	\$329
\$18,601	\$18,700	\$320
\$18,701	\$18,800	\$311
\$18,801	\$18,900	\$302
\$18,901	\$19,000	\$293
\$19,001	\$19,100	\$284
\$19,101	\$19,200	\$275
\$19,201	\$19,300	\$266
\$19,301	\$19,400	\$257
\$19,401	\$19,500	\$248
\$19,501	\$19,600	\$239
\$19,601	\$19,700	\$230
\$19,701	\$19,800	\$221
\$19,801	\$19,900	\$212
\$19,901	\$20,000	\$203
\$20,001	\$20,100	\$194
\$20,101	\$20,200	\$185
\$20,201	\$20,300	\$176
\$20,301	\$20,400	\$167
\$20,401	\$20,500	\$158
\$20,501	\$20,600	\$149
\$20,601	\$20,700	\$140
\$20,701	\$20,800	\$131
\$20,801	\$20,900	\$122
\$20,901	\$21,000	\$113
\$21,001	\$21,100	\$104
\$21,101	\$21,200	\$95
\$21,201	\$21,300	\$86
\$21,301	\$21,400	\$77
\$21,401	\$21,500	\$68
\$21,501	\$21,600	\$59
\$21,601	\$21,700	\$50

\$21,701	\$21,800	\$41
\$21,801	\$21,900	\$32
\$21,901	\$22,000	\$23
\$22,001	\$22,100	\$14
\$22,101	\$22,200	\$5

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*