

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

State of Arkansas  
91st General Assembly  
Regular Session, 2017

# A Bill

SENATE BILL 599

By: Senator Bond

## For An Act To Be Entitled

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

## Subtitle

TO ALLOW A WORK OPPORTUNITY TAX CREDIT  
AGAINST ARKANSAS INCOME TAX LIABILITY.

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

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

26-51-515. Work opportunity tax credit.

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

(b) The Director of the Department of Finance and Administration shall promulgate rules to implement this section.

SECTION 2. EFFECTIVE DATE. This act is effective for tax years beginning on and after January 1, 2017.

