

State of Arkansas
93rd General Assembly
Regular Session, 2021

A Bill

HOUSE BILL 1191

By: Representative Ray
By: Senator M. Johnson

For An Act To Be Entitled

AN ACT TO AMEND THE STANDARD DEDUCTION FOR INCOME TAX PURPOSES; TO INCREASE THE STANDARD DEDUCTION; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE STANDARD DEDUCTION FOR INCOME TAX PURPOSES; AND TO INCREASE THE STANDARD DEDUCTION.

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

SECTION 1. Arkansas Code § 26-51-430(b), concerning the standard deduction for income tax purposes, is amended to read as follows:

(b)(1) The standard deduction shall be:

(A) For the tax year beginning January 1, 2014, two thousand dollars (\$2,000) per taxpayer; ~~and~~

(B) For tax years beginning on and after January 1, 2015, two thousand two hundred dollars (\$2,200) per taxpayer; ~~and~~

(C) For tax years beginning on and after January 1, 2021, four thousand four hundred dollars (\$4,400) per taxpayer.

(2) In the case of a married couple, each spouse shall be entitled to claim a standard deduction of:

(A) For the tax year beginning January 1, 2014, two thousand dollars (\$2,000); ~~and~~

(B) For tax years beginning on and after January 1, 2015, two thousand two hundred dollars (\$2,200); ~~and~~



(C) For tax years beginning on and after January 1, 2021,
four thousand four hundred dollars (\$4,400).