

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025

A Bill

SENATE BILL 57

4
5 By: Senator C. Tucker
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For An Act To Be Entitled

8
9 AN ACT TO AMEND THE INCOME TAX CREDIT FOR CERTAIN
10 INDIVIDUAL POLITICAL CONTRIBUTIONS; TO AMEND A
11 PORTION OF THE ARKANSAS CODE THAT RESULTED FROM
12 INITIATED ACT 1 OF 1996; AND FOR OTHER PURPOSES.
13
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Subtitle

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16 TO AMEND THE INCOME TAX CREDIT FOR
17 CERTAIN INDIVIDUAL POLITICAL
18 CONTRIBUTIONS; AND TO AMEND A PORTION OF
19 THE ARKANSAS CODE THAT RESULTED FROM
20 INITIATED ACT 1 OF 1996.
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code § 7-6-222(b) that resulted from Initiated Act
25 1 of 1996, concerning the income tax credit for certain individual political
26 contributions, is amended to read as follows:

27 (b) The credit allowed by subsection (a) of this section shall be the
28 aggregate contributions, not to exceed ~~fifty dollars (\$50.00)~~ one hundred
29 dollars (\$100), on an individual tax return, or the aggregate contributions,
30 not to exceed ~~one hundred dollars (\$100)~~ two hundred dollars (\$200), on a
31 joint return.
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33 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax
34 years beginning on or after January 1, 2025.
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