

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 87th General Assembly
3 Regular Session, 2009

A Bill

HOUSE BILL 1563

4
5 By: Representatives Dismang, Carter, J. Burris, Clemmer, S. Malone, Baird, English

For An Act To Be Entitled

9 AND ACT TO EXEMPT ACTIVE DUTY MILITARY PERSONNEL
10 FROM INCOME TAX ON SERVICE PAY OR ALLOWANCES; AND
11 FOR OTHER PURPOSES.

Subtitle

14 TO EXEMPT ACTIVE DUTY MILITARY PERSONNEL
15 FROM INCOME TAX ON SERVICE PAY OR
16 ALLOWANCES.

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

21 SECTION 1. Arkansas Code § 26-51-306(a)(1), concerning compensation
22 and benefits from military service with regard to income tax, is amended to
23 add an additional subdivision to read as follows:

24 (D) For tax years beginning on and after January 1, 2009,
25 an active duty member of the armed services of the State of Arkansas or of
26 the United States shall not be liable for or required to pay income tax on
27 service pay or allowances received for active duty.

28 SECTION 2. This act is effective for tax years beginning on or after
29 January 1, 2009.

