Regular Session, 2025 HOUSE BILL 1015 By: Representative A. Collins By: Representative A. Collins By: Representative A. Collins For An Act To Be Entitled AN ACT TO AMEND THE INDIVIDUAL INCOME TAX LAWS; TO CREATE AN INCOME TAX CREDIT FOR DEPENDENT CHILDREN; AND FOR OTHER PURPOSES. Subtitle Subtitle TO AMEND THE INDIVIDUAL INCOME TAX LAWS; AND FOR OTHER PURPOSES. Subtitle Subtitle Subernet and the individual income tax Laws; AND TO CREATE AN INCOME TAX CREDIT FOR DEPENDENT CHILDREN. 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: 26-51-518. Dependent child tax credit. (a) As used in this section, "qualifying child" means the same as defined in 26 U.S.C. §152(c), as it existed on January 1, 2025, except that "qualifying child" only includes an individual who has not attained the age of eighteen (18) as of the end of the taxable year. (b)(1) There is allowed an income tax credit against the income tax imposed by this chapter in the amount of three hundred dollars (\$300	1	State of Arkansas	4 5 11	
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 33 (2) If both spouses filing separately on the same income tax 34 return claim the income tax credit allowed under this section, the amount of 				
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36 <u>taxpayers.</u>			it shart be arrocated in equal amounts be	LWEELL LILE



1	(c)(l) The Secretary of the Department of Finance and Administration
2	shall adjust annually the credit provided under subsection (b) of this
3	section by the cost-of-living adjustment for the current calendar year,
4	rounding the amount to the nearest whole dollar.
5	(2)(A) For the purposes of subdivision (c)(1) of this section,
6	the cost-of-living adjustment for a calendar year is the percentage, if any,
7	by which the Consumer Price Index for the current calendar year exceeds the
8	Consumer Price Index for the preceding calendar year.
9	(B) If the Consumer Price Index for the current calendar
10	year does not exceed the Consumer Price Index for the preceding calendar
11	year, the credit shall not be adjusted.
12	(3) As used in this subsection, "Consumer Price Index" means the
13	last Consumer Price Index for All Urban Consumers published by the United
14	States Department of Labor.
15	(d) If the amount of the income tax credit allowed under this section
16	exceeds the taxpayer's income tax liability, the excess shall be refunded to
17	the taxpayer.
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19	SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax
20	years beginning on or after January 1, 2025.
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