

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025
4

As Engrossed: H1/16/25

A Bill

HOUSE BILL 1015

5 *Representatives D. Garner, A. Collins, Springer*
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For An Act To Be Entitled

9 AN ACT TO AMEND THE INDIVIDUAL INCOME TAX LAWS; TO
10 CREATE AN INCOME TAX CREDIT FOR DEPENDENT CHILDREN;
11 AND FOR OTHER PURPOSES.
12
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Subtitle

15 TO AMEND THE INDIVIDUAL INCOME TAX LAWS;
16 AND TO CREATE AN INCOME TAX CREDIT FOR
17 DEPENDENT CHILDREN.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5, is
22 amended to add an additional section to read as follows:

23 26-51-518. Dependent child tax credit.

24 (a) As used in this section, "qualifying child" means the same as
25 defined in 26 U.S.C. §152(c), as it existed on January 1, 2025, except that
26 "qualifying child" only includes an individual who has not attained the age
27 of eighteen (18) as of the end of the taxable year.

28 (b)(1) There is allowed an income tax credit against the income tax
29 imposed by this chapter in the amount of three hundred dollars (\$300) per
30 qualifying child for an individual taxpayer having net income up to one
31 hundred thousand dollars (\$100,000) or taxpayers filing a joint income tax
32 return having a net income up to two hundred thousand dollars (\$200,000).

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
35 the income tax credit shall be allocated in equal amounts between the
36 taxpayers.



