

1 State of Arkansas *As Engrossed: H2/19/25*
2 95th General Assembly **A Bill**
3 Regular Session, 2025

HOUSE BILL 1066

4
5 By: Representatives Ray, *K. Brown, R. Burkes, John Carr, Eaton,*
6 *Hollowell, Lundstrum, McAlindon, McGrew, Pilkington, Rose, Rye, Wooten*

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9 **For An Act To Be Entitled**

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

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15 **Subtitle**

16 TO INCREASE THE STANDARD DEDUCTION.

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

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

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

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

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

27 (C) For tax years beginning on and after January 1, 2026,
28 four thousand four hundred dollars (\$4,400) per taxpayer.

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

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

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

35 (C) For tax years beginning on and after January 1, 2026,
36 four thousand four hundred dollars (\$4,400).



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/s/Ray