

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

A Bill

HOUSE BILL 1066

4
5 By: Representative Ray
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For An Act To Be Entitled

8
9 AN ACT TO AMEND THE STANDARD DEDUCTION FOR INCOME TAX
10 PURPOSES; TO INCREASE THE STANDARD DEDUCTION; AND FOR
11 OTHER PURPOSES.
12
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Subtitle

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15 TO INCREASE THE STANDARD DEDUCTION.
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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19 SECTION 1. Arkansas Code § 26-51-430(b), concerning the standard
20 deduction for income tax purposes, is amended to read as follows:

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

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

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

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

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

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

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

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