

As Engrossed: 2/15/91 3/15/91

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**
4 **By: Representative Willems**

A BILL ACT 708 OF 1991
HOUSE BILL 1448

For An Act To Be Entitled

8 "AN ACT TO PROVIDE THAT ANY TAXPAYER IN THE STATE WHO IS
9 MAINTAINING AND CARING FOR A TOTALLY AND PERMANENTLY
10 DISABLED CHILD IN HIS OR HER HOME SHALL BE ENTITLED TO A
11 STATE INCOME TAX *DEDUCTION* OF FIVE HUNDRED DOLLARS
12 (\$500.00) FOR EACH INCOME YEAR; AND FOR OTHER PURPOSES."

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

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16 SECTION 1. In addition to any other state income tax *deduction*
17 permitted by law, a taxpayer in this State who is maintaining, supporting and
18 caring for a totally and permanently disabled child in his or her home shall
19 be permitted a *deduction* on his or her Arkansas income taxes of five hundred
20 dollars (\$500.00) for each income year that the taxpayer maintains, supports
21 and cares for such totally and permanently disabled child.

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23 SECTION 2. For the purposes of this act, the term:

24 (a) "Child" means a natural or adopted child of the taxpayer.

25 (b) "*Totally and permanently disabled*" means and includes any child who
26 is unable to engage in any substantial gainful activity by reason of any
27 medically determinable physical or mental impairment which can be expected to
28 result in death or has lasted or can be expected to last for a continuous
29 period of not less than twelve (12) months. A physical or mental impairment
30 is an impairment that results from anatomical, physiological or psychological
31 abnormalities which are demonstrable by medically acceptable clinical or
32 laboratory diagnostic techniques. A certification by a physician certifying
33 that a person is totally and permanently disabled in accordance with this
34 definition must be provided before any credit will be allowable.

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36 SECTION 3. The deduction allowed under this Act shall not be a

1 *miscellaneous itemized deduction as provided in Ark. Code Ann. § 26-51-437.*

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3 SECTION 4. The Commissioner of Revenues is authorized to adopt
4 appropriate rules and regulations to carry out the purpose and intent of this
5 act and to prevent abuse of the *deduction* provided for herein.

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7 SECTION 5. All provisions of this act of a general and permanent nature
8 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
9 Revision Commission shall incorporate the same in the Code.

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11 SECTION 6. If any provision of this act or the application thereof to
12 any person or circumstance is held invalid, such invalidity shall not affect
13 other provisions or applications of the act which can be given effect without
14 the invalid provision or application, and to this end the provisions of this
15 act are declared to be severable.

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17 SECTION 7. All laws and parts of laws in conflict with this act are
18 hereby repealed.

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/s/ Frank Willems

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APPROVED: 3-22-91

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