

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

A Bill

HOUSE BILL

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 SPOUSE IN HIS OR HER HOME SHALL BE ENTITLED TO A
11 STATE INCOME TAX CREDIT OF FIVE HUNDRED DOLLARS (\$500) FOR
12 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 credit permitted
17 by law, a taxpayer in this State who is maintaining, supporting and caring for
18 a totally and permanently disabled spouse in his or her home shall be
19 permitted a credit on his or her Arkansas income taxes of five hundred dollars
20 (\$500) for each income year that the taxpayer maintains, supports and cares
21 for such totally and permanently disabled spouse.

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23 SECTION 2. For the purposes of this Act, a spouse is totally and
24 permanently disabled if he or she is unable to engage in any substantial
25 gainful activity by reason of any medically determinable physical or mental
26 impairment which has resulted in the spouse being confined to bed and which
27 can be expected to result in death or has lasted or can be expected to last
28 for a continuous period of not less than twelve (12) months. A physical or
29 mental impairment is an impairment that results from anatomical, physiological
30 or psychological abnormalities which are demonstrable by medically acceptable
31 clinical or laboratory diagnostic techniques. A certification by a physician
32 certifying that a person is totally and permanently disabled in accordance
33 with this definition must be provided before any credit will be allowable.

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35 SECTION 3. The provisions of this Act shall apply to income year 1991

1 and all income years thereafter.

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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 credit 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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