

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 84th General Assembly
3 Regular Session, 2003
4

A Bill

SENATE BILL 609

5 By: Senator Gullett
6 By: Representative Dees
7
8

For An Act To Be Entitled

9 AN ACT TO PROVIDE TAX CREDITS FOR PARENTS OF
10 INFANTS WITH CATASTROPHIC METABOLIC DISORDERS;
11 AND FOR OTHER PURPOSES.
12
13

Subtitle

14 AN ACT TO PROVIDE TAX CREDITS FOR
15 PARENTS OF INFANTS WITH CATASTROPHIC
16 METABOLIC DISORDERS.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code § 23-79-702(a), concerning a tax credit for
23 medically necessary medical foods and low protein modified food products, is
24 amended to read as follows:

25 (a) A credit of up to two thousand four hundred dollars (\$2,400) per
26 year per child shall be allowed to individuals or to families with a
27 dependent child or children with phenylketonuria, galactosemia, organic
28 acidemias, and disorders of amino acid metabolism against the income tax
29 imposed by the Arkansas Income Tax Act of 1929, as amended, § 26-51-101 et
30 seq., for expenses for the purchase of medically necessary medical foods and
31 low protein modified food products.
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33 SECTION 2. Arkansas Code § 23-79-703, is amended to read as follows:
34 23-79-703. Health insurance coverage for medically necessary foods.

35 (a) All health plans issued, delivered, amended, or modified on or
36 after January 1, 2000, shall provide the minimum benefits set out in



1 subsection (b) of this section for medical foods and low protein modified
2 food products for the treatment of a covered person inflicted with
3 phenylketonuria, galactosemia, organic acidemias, and disorders of amino acid
4 metabolism if:

5 (1) The medical food or low protein modified food products are
6 prescribed as medically necessary for the therapeutic treatment of
7 phenylketonuria, galactosemia, organic acidemias, and disorders of amino acid
8 metabolism;

9 (2) The products are administered under the direction of a
10 physician licensed under § 17-95-401 et seq.; and

11 (3) The cost of the medical food or low protein modified food
12 products for an individual or a family with a dependent person or persons
13 exceeds the two thousand four hundred dollars (\$2,400) per year per person
14 income tax credit allowed under § 23-79-702.

15 (b)(1) Every health insurance policy, contract, certificate, or health
16 care plan issued in this state by an insurance company, hospital medical
17 service corporation, or health maintenance organization, other than coverage
18 limited to expenses from accident only, specified disease, hospital
19 indemnity, Medicare supplement, long-term care, disability income, or other
20 limited benefit health insurance policies, whether an individual or group
21 policy, contract, certificate, or health care plan, which covers the insured
22 and members of the insured's family, shall provide coverage for amino acid
23 modified preparations, low protein modified food products, and any other
24 special dietary products and formulas prescribed under the direction of a
25 physician for the therapeutic treatment of phenylketonuria, galactosemia,
26 organic acidemias, and disorders of amino acid metabolism.

27 (2) This benefit may be subject to a deductible, copayments,
28 coinsurance, or other patient cost-sharing amounts required by the health
29 plan.

30 (c) If the cost of the medical food or low protein modified food
31 products for an individual or a family with a dependent child or children
32 exceeds the two thousand four hundred dollars (\$2,400) per year per child
33 income tax credit allowed under § 23-79-702 and the individual or a family
34 with a dependent child or children has been denied accident and health
35 insurance or coverage for phenylketonuria, galactosemia, organic acidemias,
36 and disorders of amino acid metabolism or cannot afford insurance coverage

1 for phenylketonuria, galactosemia, organic acidemias, and disorders of amino
2 acid metabolism, the Department of Health shall reimburse the provider up to
3 one thousand dollars (\$1,000) per individual from any funds appropriated
4 therefor for the required health care service, including screening,
5 diagnostic, and treatment services.

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