

1 State of Arkansas  
2 91st General Assembly  
3 Regular Session, 2017  
4

As Engrossed: H3/14/17

# A Bill

HOUSE BILL 2256

5 By: Representative V. Flowers  
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## For An Act To Be Entitled

8 AN ACT TO ALLOW AN INCOME TAX INCENTIVE FOR CERTAIN  
9 FITNESS AND NUTRITION EXPENSES; AND FOR OTHER  
10 PURPOSES.  
11

### Subtitle

14 TO ALLOW AN INCOME TAX INCENTIVE FOR  
15 CERTAIN FITNESS AND NUTRITION EXPENSES.  
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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 Title 26, Chapter 51, Subchapter 4, is*  
21 *amended to add an additional section to read as follows:*

22 *26-51-459. Deduction – Fitness and nutrition expenses.*

23 *(a) In computing net income for the purposes of this chapter, there is*  
24 *allowed a deduction, in addition to all other deductions allowed by law, for*  
25 *the amount paid by a taxpayer for fitness and nutrition expenses.*

26 *(b) The deduction allowed under subsection (a) of this section shall*  
27 *not exceed one thousand dollars (\$1,000).*

28 *(c)(1) As used in this section, “fitness and nutrition expenses” means*  
29 *expenses incurred in procuring goods and services related to:*

30 *(A) Improving a taxpayer’s overall physical fitness or*  
31 *nutrition; or*

32 *(B) Addressing a particular physical fitness or*  
33 *nutritional need of the taxpayer.*

34 *(2) “Fitness and nutrition expenses” includes without limitation*  
35 *the cost of:*

36 *(A) Registering for or enrolling in a workshop,*



1 conference, class, or program related to personal physical fitness or  
2 nutrition;

3 (B) Purchasing personal physical fitness equipment; and

4 (C) Procuring the services of a dietician.

5 (d) The Director of the Department of Finance and Administration may  
6 promulgate rules to implement this section.

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8 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax  
9 years beginning on and after January 1, 2017.

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11 /s/V. Flowers  
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