

Department of Finance and Administration

Legislative Impact Statement

Bill: HB1570

Bill Subtitle: TO CREATE THE ARKANSAS SAVE ADOLESCENTS FROM EXPERIMENTATION (SAFE) ACT.

Basic Change :

Sponsors:

Reps. Lundstrum, Barker, Bentley, Brown, Bryant, Cavanaugh, Cloud, Coleman, C. Cooper, Cozart, Crawford, Dalby, Dotson, C. Fite, Furman, Gazaway, Gonzales, M. Gray, Haak, Hollowell, Ladyman, Lowery, Lynch, J. Mayberry, McGrew, McNair, S. Meeks, Miller, Payton, Penzo, Pilkington, Ray, Richmond, Slape, B. Smith, Speaks, Tollett, Tosh, Underwood, Vaught, Warren, Watson, Wing, Bragg, Hillman, and Wooten

Sens. A. Clark, B. Ballinger, Beckham, Bledsoe, B. Davis, J. English, Gilmore, K. Hammer, Hill, Irvin, B. Johnson, M. Johnson, Rapert, Rice, G. Stubblefield, D. Wallace, D. Sullivan, Hester, and T. Garner

HB1570 creates the "Arkansas Save Adolescents from Experimentation (SAFE) Act," which would prohibit a physician or other healthcare provider in Arkansas from providing any gender transition procedures to minors that are intended to alter the gender of a child or delay puberty.

Under HB1570, any amount paid by an individual or entity during a taxable year for provision of gender transition procedures or as premiums for health care coverage that includes coverage for gender transition procedures is not deductible for income tax purposes.

Revenue Impact :

Negligible gain to general revenue.

[The Income Tax Section of the Department of Finance and Administration (DFA) could not identify specific amounts or data that show the number of taxpayers that currently deduct such expenses on their returns. State data for these procedures indicate it is rare and would have minimal revenue impact.]

Taxpayer Impact :

A taxpayer would not be able to deduct costs for gender transition procedures or as premiums for health care coverage that includes gender transition procedures on the taxpayer's return.

Resources Required :

Computer programs, tax forms, and instructions will need to be updated.

Time Required :

Adequate time is provided for implementation.

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Procedural Changes :

Department employees will need to be educated as well as the tax community.

Other Comments :

None.

Legal Analysis :

None.