

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

Act 1440 of 2003  
SENATE BILL 609

5 By: Senator Gullett  
6 By: Representative Dees  
7

## For An Act To Be Entitled

8  
9  
10 AN ACT TO PROVIDE TAX CREDITS FOR PARENTS OF  
11 INFANTS WITH CATASTROPHIC METABOLIC DISORDERS;  
12 AND FOR OTHER PURPOSES.  
13

## Subtitle

14  
15 AN ACT TO PROVIDE TAX CREDITS FOR  
16 PARENTS OF INFANTS WITH CATASTROPHIC  
17 METABOLIC DISORDERS.  
18  
19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
21

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.  
32

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.

6  
7  
8 APPROVED: 4/16/2003  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36