

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.

Act 237 of the Regular Session

1 State of Arkansas  
2 87th General Assembly  
3 Regular Session, 2009

# A Bill

SENATE BILL 323

4  
5 By: Senator Capps

## For An Act To Be Entitled

9 AN ACT TO INCLUDE A DEFINITION OF DEVELOPMENTAL  
10 DISABILITY IN THE ARKANSAS INCOME TAX LAW RATHER  
11 THAN BY REFERENCE TO A PROVISION CONTAINED IN  
12 TITLE 20 OF THE ARKANSAS CODE; AND FOR OTHER  
13 PURPOSES.

## Subtitle

16  
17 TO DEFINE DEVELOPMENTAL DISABILITY IN  
18 THE ARKANSAS INCOME TAX LAW.

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

22  
23 SECTION 1. Arkansas Code § 26-51-503(c)(1), concerning the income tax  
24 credit for supporting a child with a developmental disability, is amended to  
25 read as follows:

26 (1) "Diagnosis of developmental disability" ~~means that the~~  
27 ~~individual meets the criteria for a diagnosis of developmental disability as~~  
28 ~~provided in §§ 20-48-202 and 20-48-101 respectively; and means a disability~~  
29 of a person that:

30 (A) Is attributable to:

31 (i) An intellectual disability, cerebral palsy,  
32 epilepsy, or autism;

33 (ii) Another condition of the person found to be  
34 closely related to an intellectual disability because the condition results  
35 in an impairment of general intellectual functioning or adaptive behavior



1 similar to that of a person with an intellectual disability or requires  
2 treatment and services similar to that required for a person with an  
3 intellectual disability; or

4 (iii) Dyslexia resulting from a disability or  
5 condition described in subdivision (c)(1)(A)(i) or (c)(1)(A)(ii) of this  
6 section;

7 (B) Originates before the person reaches twenty-two (22)  
8 years of age;

9 (C) Has continued or can be expected to continue  
10 indefinitely; and

11 (D) Constitutes a substantial handicap to the person's  
12 ability to function without appropriate support services, including without  
13 limitation:

14 (i) Planned recreational activities;

15 (ii) Medical services such as physical therapy and  
16 speech therapy; and

17 (iii) Possibilities for sheltered employment or job  
18 training; and

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20 SECTION 2. Effective Date. This act is effective for tax years  
21 beginning on or after January 1, 2009.

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23 **APPROVED: 2/25/2009**