

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

A Bill

HOUSE BILL 1457

5 By: Representatives Eaves, Cloud, Bentley, Vaught, Dotson, Clowney, Scott
6

For An Act To Be Entitled

8 AN ACT TO CREATE PAISLEY'S LAW; TO AMEND THE
9 INDIVIDUAL INCOME TAX LAWS; TO CREATE AN INCOME TAX
10 CREDIT FOR A STILLBORN CHILD; AND FOR OTHER PURPOSES.
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Subtitle

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14 TO CREATE PAISLEY'S LAW; TO AMEND THE
15 INDIVIDUAL INCOME TAX LAWS; AND TO CREATE
16 AN INCOME TAX CREDIT FOR A STILLBORN
17 CHILD.
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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 Title 26, Chapter 51, Subchapter 5, is
23 amended to add an additional section to read as follows:

24 26-51-515. Paisley's Law – Stillborn child tax credit – Definition.

25 (a) This section shall be known and may be cited as "Paisley's Law".

26 (b) There is allowed an income tax credit against the income tax
27 imposed by this chapter in the amount of five hundred dollars (\$500) for a
28 stillborn child:

29 (1) Who was in gestation for twenty (20) weeks or more;

30 (2) For whom a certificate of birth resulting in stillbirth has
31 been issued under § 20-18-410; and

32 (3) Who would have been a dependent of the taxpayer during the
33 taxable year.

34 (c) The income tax credit allowed under this section may be claimed
35 only for the taxable year in which the birth resulting in stillbirth occurs.

36 (d) The amount of the income tax credit under this section that may be



1 claimed by the taxpayer in a taxable year shall not exceed the amount of
2 income tax due by the taxpayer.

3 (e) As used in this section, "stillbirth" means the same as defined in
4 § 20-18-410.

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6 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax
7 years beginning on or after January 1, 2021.

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10 **APPROVED: 4/26/21**
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