

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999
4

As Engrossed: H2/18/99 S3/11/99

A Bill

Act 1113 of 1999
HOUSE BILL 1183

5 By: Representatives Hunt, Gullett, P. Malone, Judy, Agee, Booker, Bookout, Broadway, Carson,
6 Duggar, Eason, Gillespie, Green, King, Prater, Rackley, Trammell
7 By: Senator Brown
8
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For An Act To Be Entitled

11 "AN ACT TO PROVIDE ASSISTANCE WITH THE PURCHASE OF
12 CERTAIN MEDICALLY NECESSARY FOODS AND FOOD PRODUCTS
13 FOR INDIVIDUALS WITH PHENYLKETONURIA; FOR HEALTH
14 INSURANCE PLANS TO ASSIST BEYOND THIS AMOUNT; AND FOR
15 OTHER PURPOSES. "

Subtitle

17 "AN ACT TO ALLOW FOR A TAX CREDIT TO
18 PERSONS OR FAMILIES WITH PHENYLKETONURIA
19 AND FOR HEALTH INSURANCE PLANS
20 TO COVER THE REMAINING COSTS FOR MEDICALLY
21 NECESSARY FOODS. "
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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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27 SECTION 1. Definitions. As used in this act:

28 (1) "Health care services" means any services included in the furnishing
29 to any individual of medical or hospitalization or services incident to the
30 furnishing of care or hospitalization, as well as the furnishing to any person
31 of any and all other services or goods for the purpose of preventing,
32 alleviating, curing, or healing human illness or injury;

33 (2) "Inherited metabolic disease" means a disease caused by an inherited
34 abnormality of body chemistry;

35 (3) "Low protein modified food product" means a food product that is
36 specifically formulated to have less than one (1) gram of protein per serving

1 and intended to be used under the direction of a physician for the dietary
2 treatment of an inherited metabolic disease;

3 (4) "Health plan" means any group, blanket, or individual disability
4 insurance policy, contract or plan issued in this state by an insurance
5 company, hospital medical service corporation or health maintenance
6 organization;

7 (5) "Medical food" means a food that is intended for the dietary
8 treatment of a disease or condition for which nutritional requirements are
9 established by recognized scientific principles and formulated to be consumed
10 or administered enterally under the direction of a physician; and

11 (6) "Provider" means any person who is licensed in this state to
12 furnish health care services as a health professional.

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14 SECTION 2. (a) A credit up to two thousand four hundred dollars (\$2,400)
15 per year per child shall be allowed to individuals or to families with a
16 dependent child or children with phenylketonuria against the income tax
17 imposed by the Arkansas Income Tax Act of 1929, beginning at 26-51-101, for
18 expenses for the purchase of medically necessary medical foods and low protein
19 modified food products.

20 (b) The credit allowed in this section shall be effective for taxable
21 years beginning January 1, 1999.

22 (c) To the extent that the credit fully available under this act is not
23 fully utilized in this first year, it may be carried forward for an additional
24 two (2) years. Any credit remaining thereafter shall expire.

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26 SECTION 3. (a) All health plans issued, delivered, amended, or
27 modified on or after January 1, 2000, shall provide the minimum benefits set
28 out in subsection (b) for medical foods and low protein modified food products
29 for the treatment of a covered person inflicted with phenylketonuria if:

30 (1) The medical food or low protein modified food products are
31 prescribed as medically necessary for the therapeutic treatment of
32 phenylketonuria;

33 (2) The products are administered under the direction of a
34 physician licensed under Arkansas Code 17-95-401 through 17-95-411; and

35 (3) The cost of the medical food or low protein modified food
36 products for an individual or a family with a dependent person or persons

1 exceeds the two thousand four hundred dollars (\$2,400) per year, per person
2 income tax credit allowed under Section 2 of this Act.

3 (b) This benefit may be subject to a deductible, copayments,
4 coinsurance or other patient cost-sharing amounts required by the health plan.

5 (c) If the cost of the medical food or low protein modified food
6 products for an individual or a family with a dependent child or children
7 exceeds the two thousand four hundred dollars (\$2,400) per year per child
8 income tax credit allowed under section 2 of this act and the individual or a
9 family with a dependent child or children has been denied health or disability
10 insurance or coverage for phenylketonuria or cannot afford insurance coverage
11 for phenylketonuria, the Department of Health shall reimburse the provider, up
12 to one thousand dollars (\$1,000) per individual from any funds appropriated
13 therefor, for the required health care service, including screening,
14 diagnostic, and treatment services.

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16 SECTION 4. All provisions of this act of a general and permanent nature
17 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
18 Revision Commission shall incorporate the same in the Code.

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20 SECTION 5. If any provision of this act or the application thereof to
21 any person or circumstance is held invalid, such invalidity shall not affect
22 other provisions or applications of the act which can be given effect without
23 the invalid provision or application, and to this end the provisions of this
24 act are declared to be severable.

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26 SECTION 6. All laws and parts of laws in conflict with this act are
27 hereby repealed.

28 /s/ Hunt

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31 APPROVED: 4/5/1999
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