

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: 1/22/99 H1/28/99

## A Bill

Act 417 of 1999  
HOUSE BILL 1123

5 By: Representatives Teague, French, Haak, Minton, Milum, Gullett, Duggar, Lendall, Hausam,  
6 Rodgers, Horn, Wood, J. Jeffress, T. Smith, Hunt, Salmon, Cleveland, Agee, Green, Parks, T.  
7 Thomas, Angel, Broadway, Gillespie, S. Jones, Womack  
8 By: Senator Hill  
9

### For An Act To Be Entitled

10  
11 "AN ACT TO AMEND ARKANSAS CODE 26-51-503 PERTAINING TO  
12 THE TAX CREDIT FOR DEVELOPMENTALLY DISABLED CHILDREN;  
13 AND FOR OTHER PURPOSES."  
14

### Subtitle

15  
16 "TO AMEND ARKANSAS CODE 26-51-503  
17 PERTAINING TO THE TAX CREDIT FOR  
18 DEVELOPMENTALLY DISABLED CHILDREN"  
19  
20  
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
23

24 SECTION 1. Arkansas Code 26-51-503 is hereby amended to read as follows:

25 "~~26-51-503. Support of mentally retarded child~~ a child with a  
26 developmental disability.

27 ~~(a) In addition to the state income tax credit permitted by § 26-51-501~~  
28 ~~(a) and (b), any taxpayer in this state who is maintaining, supporting, and~~  
29 ~~caring for a mentally retarded child in his home shall be permitted, in~~  
30 ~~addition to all other income tax credits, a credit of five hundred dollars~~  
31 ~~(\$500) for each income year for that child.~~

32 ~~(b)(1) Any person wishing to take advantage of this tax credit must have~~  
33 ~~a physician certify that the child is mentally retarded.~~

34 ~~(2) The certification shall be valid for five (5) years for income~~  
35 ~~tax purposes.~~

36 ~~(3) If any person wishes to take advantage of this tax credit after~~

1 ~~using the certification for five (5) income years, the person must have the~~  
2 ~~child reevaluated by a physician for recertification.~~

3 ~~(4) The recertification process shall be valid for every five (5)~~  
4 ~~years for income tax purposes.~~

5 ~~(c) As used in this section, the following terms shall have the following~~  
6 ~~meanings:~~

7 ~~(1) 'Child' shall include a child of the taxpayer's blood or an~~  
8 ~~adopted child;~~

9 ~~(2) 'Mentally retarded' shall mean that the child would be eligible~~  
10 ~~for admission to the Arkansas Human Development Centers as provided by § 20-~~  
11 ~~48-404.~~

12 (a) In addition to the state income tax credit permitted by § 26-51-  
13 501(a) and (b), any taxpayer in this state who is maintaining, supporting, and  
14 caring for an individual with a diagnosis of developmental disability in his  
15 home shall be permitted, in addition to all other income tax credits, a credit  
16 of five hundred dollars (\$500) for each income year for that individual.

17 (b)(1) Any person wishing to take advantage of this tax credit must have  
18 certification by a licensed physician, licensed psychologist or licensed  
19 psychological examiner that the individual has a diagnosis of developmental  
20 disability.

21 (2) The certification shall be valid for five (5) years for income  
22 tax purposes.

23 (3) If any person wishes to take advantage of this tax credit  
24 after using the certification for five (5) income years, the person must have  
25 the individual reevaluated by a licensed physician, licensed psychologist or  
26 licensed psychological examiner for recertification.

27 (4) The recertification process shall be valid for every five (5)  
28 years for income tax purposes.

29 (c) As used in this section, the following terms shall have the  
30 following meanings:

31 (1) 'Individual' shall mean a child of the taxpayer's blood, an  
32 adopted child, or a dependent within the meaning of §26-51-501(a)(3)(B);

33 (2) 'Diagnosis of developmental disability' shall mean that the  
34 individual meets the criteria for a diagnosis of developmental disability as  
35 provided in Arkansas Code 20-48-202(6) and 20-48-101(1) respectively."

36

1 SECTION 2. Arkansas Code 26-51-418(b), pertaining to the income tax  
2 deduction for a disabled child, is hereby amended to read as follows:

3 "(b) For the purposes of this section, the term:

4 (1) 'Child' means a natural or adopted child of the taxpayer;

5 (2)~~(A)~~ 'Totally and permanently disabled' means and includes any child  
6 who is unable to engage in any substantial gainful activity by reason of any  
7 medically determinable physical or mental impairment which can be expected to  
8 result in death, or has lasted or can be expected to last for a continuous  
9 period of not less than twelve (12) months. A physical or mental impairment  
10 is an impairment that results from anatomical, physiological, or psychological  
11 abnormalities which are demonstrable by medically acceptable clinical or  
12 laboratory diagnostic techniques;\_

13 ~~(B) A certification by a physician certifying that a person is~~  
14 ~~totally and permanently disabled in accordance with this definition must be~~  
15 ~~provided before any credit will be allowable."~~

16 SECTION 3. 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.

19  
20 SECTION 4. 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.

25  
26 SECTION 5. All laws and parts of laws in conflict with this act are  
27 hereby repealed.

28 /s/ Teague, et al

31 APPROVED: 3/4/1999