Stricken language would be deleted from and underlined language would be added to present law. Act 191 of the Regular Session

1	State of Arkansas	A 70 111	
2	94th General Assembly	A Bill	
3	Regular Session, 2023		HOUSE BILL 1210
4			
5	By: Representative Haak		
6	By: Senator C. Penzo		
7			
8	For An Act To Be Entitled		
9	AN ACT TO AMEND THE TAX CREDIT FOR THE SUPPORT OF A		
10	CHILD WITH A DEVELOPMENTAL DISABILITY; TO REMOVE THE		
11	REQUIREMENT FOR RECERTIFICATION OF A DEVELOPMENTAL		
12	DISABILITY THAT IS EXPECTED TO CONTINUE INDEFINITELY;		
13	AND FOR OTHER PURPOSES.		
14			
15			
16		Subtitle	
17	TO AME	END THE TAX CREDIT FOR THE SUPPOR	RT
18	OF A C	CHILD WITH A DEVELOPMENTAL	
19	DISABI	ILITY; AND TO REMOVE THE REQUIREM	MENT
20	FOR RE	ECERTIFICATION OF A DEVELOPMENTAL	
21	DISABI	ILITY THAT IS EXPECTED TO CONTINU	JE
22	INDEF	INITELY.	
23			
24			
25	BE IT ENACTED BY THE GE	NERAL ASSEMBLY OF THE STATE OF A	RKANSAS:
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27	SECTION 1. Arkan	sas Code § 26-51-503(b), concern	ing the requirement of
28	a medical professional's certification for purposes of eligibility to receive		
29	the tax credit for the support of a child with a developmental disability, is		
30	amended to read as foll	.ows:	
31	(b) (l) Any perso	on wishing to take advantage of t	his tax credit must
32	have certification by a licensed physician, licensed psychologist, or		
33	licensed psychological examiner that the individual has a diagnosis of a		
34	developmental disability.		
35	(2) The ce	rtification shall be valid for f	ive (5) years for
36	income tax purposes.		

1	(3) If any person wishes to take advantage of this tax credit
2	after using the certification for five (5) income years, the person must have
3	the individual reevaluated by a licensed physician, licensed psychologist, or
4	licensed psychological examiner for recertification.
5	(4) The recertification process shall be valid for another five
6	(5) years for income tax purposes.
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8	SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax
9	years beginning on or after January 1, 2022.
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12	APPROVED: 3/6/23
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