

1 State of Arkansas
2 92nd General Assembly
3 Regular Session, 2019
4
5 By: Representative Rye
6

A Bill

HOUSE BILL 1031

For An Act To Be Entitled

8 AN ACT TO PROVIDE INCOME TAX RELIEF FOR PARENTS OF
9 CHILDREN WHO ARE BLIND OR DEAF, OR BOTH; TO AMEND THE
10 INCOME TAX CREDIT FOR SUPPORT OF A CHILD WITH
11 DEVELOPMENTAL DISABILITIES; TO EXTEND THE INCOME TAX
12 CREDIT FOR CHILDREN WITH A DEVELOPMENTAL DISABILITY
13 TO INCLUDE CHILDREN WHO ARE BLIND OR DEAF, OR BOTH;
14 AND FOR OTHER PURPOSES.

Subtitle

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18 TO PROVIDE INCOME TAX RELIEF FOR PARENTS
19 OF CHILDREN WHO ARE BLIND OR DEAF, OR
20 BOTH; AND TO EXTEND THE INCOME TAX CREDIT
21 FOR CHILDREN WITH A DEVELOPMENTAL
22 DISABILITY TO INCLUDE CHILDREN WHO ARE
23 BLIND OR DEAF, OR BOTH.
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26 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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28 SECTION 1. Arkansas Code § 26-51-503 is amended to read as follows:

29 26-51-503. Support of a child ~~with~~ who is blind or deaf or who has a
30 developmental disability.

31 (a) In addition to the state income tax credit permitted by § 26-51-
32 501(a) and (b), ~~any a~~ a taxpayer in this state who is maintaining, supporting,
33 and caring for an individual ~~with~~ in the taxpayer's home who is blind or
34 deaf, or both, or who has a diagnosis of a developmental disability in the
35 ~~taxpayer's home~~ is permitted, in addition to all other income tax credits, a
36 credit of five hundred dollars (\$500) for each income year for that



1 individual.

2 (b)(1) ~~Any person~~ A taxpayer wishing to take advantage of ~~this~~ the tax
 3 credit ~~must~~ under subsection (a) of this section shall have certification by
 4 a licensed physician, licensed optometrist, licensed audiologist, licensed
 5 psychologist, or licensed psychological examiner that the individual is blind
 6 or deaf, or both, or has a diagnosis of a developmental disability.

7 (2) The certification ~~shall be~~ provided under subdivision (b)(1)
 8 of this section is valid for five (5) years for income tax purposes.

9 (3) If ~~any person~~ a taxpayer wishes to take advantage of ~~this~~
 10 the tax credit under subsection (a) of this section after using the
 11 certification for five (5) income years, the person ~~must~~ shall have the
 12 individual reevaluated by a licensed physician, licensed optometrist,
 13 licensed audiologist, licensed psychologist, or licensed psychological
 14 examiner for recertification.

15 (4) ~~The recertification process shall be~~ Recertification under
 16 subdivision (b)(3) of this section is valid for another five (5) years for
 17 income tax purposes.

18 (c) As used in this section:

19 (1) “Blind” means that a person:

20 (A) Is totally blind and cannot tell light from darkness;

21 (B) Has central visual acuity that does not exceed 20/200
 22 in the better eye with correcting lenses; or

23 (C) Has fields of vision that are so limited that the
 24 widest diameter of the visual field subtends an angle no greater than twenty
 25 degrees (20°);

26 (2) “Deaf” means that a person has an average loss in the speech
 27 frequencies that are five hundred hertz (500 Hz) to two thousand hertz (2,000
 28 HZ) in the better ear that is eighty-six decibels (86 dB), International
 29 Organization for Standardization (ISO), or worse;

30 ~~(1)~~ (3) “Diagnosis of a developmental disability” means a
 31 disability of a person that:

32 (A) Is attributable to:

33 (i) An intellectual disability, cerebral palsy,
 34 epilepsy, spina bifida, Down syndrome, or autism;

35 (ii) Another condition of the person found to be
 36 closely related to an intellectual disability because the condition results

1 in an impairment of general intellectual functioning or adaptive behavior
 2 similar to that of a person with an intellectual disability or requires
 3 treatment and services similar to that required for a person with an
 4 intellectual disability; or

5 (iii) Dyslexia resulting from a disability or
 6 condition described in subdivision ~~(e)(1)(A)(i) or (e)(1)(A)(ii)~~ (c)(3)(A)(i)
 7 or (c)(3)(A)(ii) of this section;

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

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

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

15 (i) Planned recreational activities;

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

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

20 ~~(2)~~ (4) "Individual" means a child of the taxpayer's blood, an
 21 adopted child, or a dependent within the meaning of § 26-51-501(a)(3)(B).

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 23 SECTION 2. EFFECTIVE DATE. This act is effective for tax years
 24 beginning on or after January 1, 2019.