

**Hall of the House of Representatives**  
91st General Assembly - Regular Session, 2017  
**Amendment Form**

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**Subtitle of House Bill No. 2256**

TO ALLOW AN INCOME TAX INCENTIVE FOR CERTAIN FITNESS AND NUTRITION EXPENSES.

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**Amendment No. 1 to House Bill No. 2256**

Amend House Bill No. 2256 as originally introduced:

Delete everything after the enacting clause, and substitute the following:

"SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 4, is amended to add an additional section to read as follows:

26-51-459. Deduction – Fitness and nutrition expenses.

(a) In computing net income for the purposes of this chapter, there is allowed a deduction, in addition to all other deductions allowed by law, for the amount paid by a taxpayer for fitness and nutrition expenses.

(b) The deduction allowed under subsection (a) of this section shall not exceed one thousand dollars (\$1,000).

(c)(1) As used in this section, “fitness and nutrition expenses” means expenses incurred in procuring goods and services related to:

(A) Improving a taxpayer’s overall physical fitness or nutrition; or

(B) Addressing a particular physical fitness or nutritional need of the taxpayer.

(2) “Fitness and nutrition expenses” includes without limitation the cost of:

(A) Registering for or enrolling in a workshop, conference, class, or program related to personal physical fitness or nutrition;

(B) Purchasing personal physical fitness equipment; and

(C) Procuring the services of a dietician.

(d) The Director of the Department of Finance and Administration may promulgate rules to implement this section.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax years beginning on and after January 1, 2017."



The Amendment was read \_\_\_\_\_

By: Representative V. Flowers  
JLL/JLL - 03-13-2017 15:28:46  
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Chief Clerk