

**ARKANSAS SENATE**  
94th General Assembly - Regular Session, 2023  
**Amendment Form**

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**Subtitle of Senate Bill No. 261**

TO PROVIDE FOR AN INCOME TAX CREDIT FOR AN UNBORN CHILD; AND TO PROVIDE THAT THE  
"DEPENDENT" INCLUDES AN UNBORN CHILD FOR PURPOSES OF THE PERSONAL INCOME TAX  
CREDIT.

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**Amendment No. 1 to Senate Bill 261**

Amend Senate Bill No. 261 as originally introduced:

Page 1, delete lines 30 and 31, and substitute the following:

"January 1, 2005, and also includes an unborn child of a woman who, as of the last day of the tax year, was at least twelve (12) weeks pregnant, as documented in the woman's medical records."



The Amendment was read the first time, rules suspended and read the second time and \_\_\_\_\_

By: Senator J. Payton

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Secretary