

1 INTERIM STUDY PROPOSAL 2017-073

2 State of Arkansas

As Engrossed: H3/14/17

3 91st General Assembly

**A Bill**

4 Regular Session, 2017

HOUSE BILL 2256

5  
6 By: Representative V. Flowers

7 Filed with: House Committee on Revenue and Taxation  
8 pursuant to A.C.A. §10-3-217.

9 **For An Act To Be Entitled**

10 AN ACT TO ALLOW AN INCOME TAX INCENTIVE FOR CERTAIN  
11 FITNESS AND NUTRITION EXPENSES; AND FOR OTHER  
12 PURPOSES.

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15 **Subtitle**

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

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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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

24 26-51-459. Deduction – Fitness and nutrition expenses.

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

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

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

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

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

1            (2) "Fitness and nutrition expenses" includes without limitation  
2 the cost of:

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

6                    (B) Purchasing personal physical fitness equipment; and

7                    (C) Procuring the services of a dietitian.

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

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

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14                                  /s/V. Flowers

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17 Referred by the Arkansas House of Representatives

18 Prepared by: VJF  
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