

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

State of Arkansas  
87th General Assembly  
Regular Session, 2009

As Engrossed: H1/16/09

## A Bill

HOUSE BILL 1045

By: Representative Ragland  
By: Senator T. Smith

### For An Act To Be Entitled

AN ACT TO CLARIFY THE DEFINITION OF A DISABILITY  
REQUIRED TO QUALIFY FOR AN INCOME TAX CREDIT FOR  
SUPPORTING A CHILD WITH A DISABILITY; AND FOR  
OTHER PURPOSES.

### Subtitle

TO CLARIFY THE DEFINITION OF A  
DISABILITY REQUIRED TO QUALIFY FOR AN  
INCOME TAX CREDIT FOR SUPPORTING A CHILD  
WITH A DISABILITY.

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

SECTION 1. Arkansas Code § 26-51-503 is amended to read as follows:

26-51-503. Support of a child with a *developmental* or a permanent  
total disability.

(a) In addition to the state income tax credit permitted by § 26-51-501(a) and (b), any taxpayer in this state who is maintaining, supporting, and caring for an individual with a diagnosis of a developmental or a permanent total disability who resides in the taxpayer's home ~~shall be is~~ permitted, in addition to all other income tax credits, a an income tax credit of five hundred dollars (\$500) for each income year for that individual.

(b)(1) ~~Any person wishing to take advantage of this tax credit must~~  
For a taxpayer to claim an income tax credit under this section, the taxpayer  
shall obtain ~~have~~ certification by a licensed physician, licensed



1 psychologist, or licensed psychological examiner that the individual has a  
2 diagnosis of a developmental or a permanent total disability.

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

5 (3) ~~If any person wishes to take advantage of this tax credit~~  
6 ~~after using the certification for five (5) income years, the person must have~~  
7 ~~the individual reevaluated by~~ After using the certification under subdivision  
8 (b)(1) of this section for five (5) income years, a taxpayer may obtain an  
9 additional certification under subdivision (b)(1) of this section for the  
10 individual if the individual is reevaluated by a licensed physician, licensed  
11 psychologist, or licensed psychological examiner for recertification and the  
12 licensed physician, licensed psychologist, or licensed psychological examiner  
13 provides the certification.

14 ~~(4) The recertification process shall be is valid for another~~  
15 ~~five (5) years for income tax purposes.~~

16 (c) As used in this section:

17 (1) "Diagnosis of a developmental or a permanent total  
18 disability" means that the individual meets the criteria for a diagnosis of  
19 ~~developmental disability as provided in §§ 20-48-202 and 20-48-101~~  
20 ~~respectively; and~~ a disability that is:

21 (A) A developmental disability as provided in §§ 20-48-101  
22 and 20-48-202 respectively; or

23 (B) In the absence of clear and convincing proof to the  
24 contrary, a physical disability that includes one (1) or more of the  
25 following:

26 (i) The loss or the loss of use of both hands;

27 (ii) The loss or the loss of use of both arms;

28 (iii) The loss or the loss of use of both legs; or

29 (iv) The loss or the loss of use of both eyes; and

30 (2) "Individual" means a child of the taxpayer's blood, an  
31 adopted child of the taxpayer, or a dependent of the taxpayer within the  
32 meaning of § 26-51-501(a)(3)(B).  
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34 SECTION 2. Effective Date. Section 1 of this act is effective for tax  
35 years beginning on or after January 1, 2009.  
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*/s/ Ragland*

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