

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.

1 State of Arkansas
2 87th General Assembly
3 Regular Session, 2009
4

As Engrossed: H1/16/09 H2/6/09

A Bill

HOUSE BILL 1045

5 By: Representative Ragland
6 By: Senator T. Smith
7

For An Act To Be Entitled

10 AN ACT TO CLARIFY THE DEFINITION OF A DISABILITY
11 REQUIRED TO QUALIFY FOR AN INCOME TAX CREDIT FOR
12 SUPPORTING A CHILD WITH A DISABILITY; AND FOR
13 OTHER PURPOSES.
14

Subtitle

15 TO CLARIFY THE DEFINITION OF A
16 DISABILITY REQUIRED TO QUALIFY FOR AN
17 INCOME TAX CREDIT FOR SUPPORTING A CHILD
18 WITH A DISABILITY.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
23

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

25 26-51-503. Support of a child with a *developmental* or a permanent
26 total disability.

27 (a) In addition to the state income tax credit permitted by § 26-51-
28 501(a) and (b), any taxpayer in this state who is maintaining, supporting,
29 and caring for an individual with a diagnosis of a developmental or a
30 permanent total disability who resides in the taxpayer's home ~~shall be is~~
31 permitted, in addition to all other income tax credits, ~~a~~ an income tax
32 credit of five hundred dollars (\$500) for each income year for that
33 individual.

34 (b)(1) ~~Any person wishing to take advantage of this tax credit must~~
35 For a taxpayer to claim an income tax credit under this section, the taxpayer
36 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;

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

30 (v) The loss or the loss of use of both ears; and

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

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/s/ Ragland