

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 H2/23/09

A Bill

HOUSE BILL 1045

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

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



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

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

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

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

18 (c) As used in this section:

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

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

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

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

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

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

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

32 (v) Permanent, total hearing loss or a permanent
 33 hearing loss for which the average loss in speech frequencies (500 to 2000
 34 Hertz) in the better ear is eighty-six (86) decibels or greater.

35 (2) "Individual" means a child of the taxpayer's blood, an
 36 adopted child of the taxpayer, or a dependent of the taxpayer within the

1 meaning of § 26-51-501(a)(3)(B).

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3 SECTION 2. Effective Date. Section 1 of this act is effective for tax
4 years beginning on or after January 1, 2009.

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/s/ Ragland

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