

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

A Bill

HOUSE BILL 1045

5 By: Representative Ragland
6 By: Senator T. Smith
7
8

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.
19
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21

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~~ permanent total
26 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 ~~developmental~~ a permanent
30 total disability who resides in the taxpayer's home ~~shall be~~ is permitted, in
31 addition to all other income tax credits, ~~a~~ an income tax credit of five
32 hundred dollars (\$500) for each income year for that individual.

33 (b)(1) ~~Any person wishing to take advantage of this tax credit must~~
34 For a taxpayer to claim an income tax credit under this section, the taxpayer
35 shall obtain ~~have~~ certification by a licensed physician, licensed
36 psychologist, or licensed psychological examiner that the individual has a



1 diagnosis of ~~developmental~~ a permanent total disability.

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

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

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

15 (c) As used in this section:

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

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

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

- 25 (i) The loss or the loss of use of both hands;
- 26 (ii) The loss or the loss of use of both arms;
- 27 (iii) The loss or the loss of use of both legs; or
- 28 (iv) The loss or the loss of use of both eyes; and

29 (2) "Individual" means a child of the taxpayer's blood, an
30 adopted child of the taxpayer, or a dependent of the taxpayer within the
31 meaning of § 26-51-501(a)(3)(B).

32
33 SECTION 2. Effective Date. Section 1 of this act is effective for tax
34 years beginning on or after January 1, 2009.