1   State of Arkansas
2   87th General Assembly

A Bill

3   Regular Session, 2009   SENATE BILL   323

4
5   By: Senator Capps
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8   **For An Act To Be Entitled**
9   AN ACT TO INCLUDE A DEFINITION OF DEVELOPMENTAL
10   DISABILITY IN THE ARKANSAS INCOME TAX LAW RATHER
11   THAN BY REFERENCE TO A PROVISION CONTAINED IN
12   TITLE 20 OF THE ARKANSAS CODE; AND FOR OTHER
13   PURPOSES.
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16   **Subtitle**
17   TO DEFINE DEVELOPMENTAL DISABILITY IN
18   THE ARKANSAS INCOME TAX LAW.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23   SECTION 1. Arkansas Code § 26-51-503(c)(1), concerning the income tax
24 credit for supporting a child with a developmental disability, is amended to
25 read as follows:
26   (1) "Diagnosis of developmental disability" ~~means that the~~
27 ~~individual meets the criteria for a diagnosis of developmental disability as~~
28 ~~provided in §§ 20-48-202 and 20-48-101 respectively; and~~ means a disability
29 of a person that:
30   (A) Is attributable to:
31   (i) An intellectual disability, cerebral palsy,
32 epilepsy, or autism;
33   (ii) Another condition of the person found to be
34 closely related to an intellectual disability because the condition results
35 in an impairment of general intellectual functioning or adaptive behavior
36 similar to that of a person with an intellectual disability or requires

1   treatment and services similar to that required for a person with an

2   intellectual disability; or

3   (iii) Dyslexia resulting from a disability or

4   condition described in subdivision (c)(1)(A)(i) or (c)(1)(A)(ii) of this

5   section;

6   (B) Originates before the person reaches twenty-two (22)

7   years of age;

8   (C) Has continued or can be expected to continue

9   indefinitely; and

10   (D) Constitutes a substantial handicap to the person's

11   ability to function without appropriate support services, including without

12   limitation:

13   (i) Planned recreational activities;

14   (ii) Medical services such as physical therapy and

15   speech therapy; and

16   (iii) Possibilities for sheltered employment or job

17   training; and

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19   SECTION 2. Effective Date. This act is effective for tax years

20   beginning on or after January 1, 2009.

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