

1 State of Arkansas
2 91st General Assembly
3 Regular Session, 2017
4

A Bill

HOUSE BILL 1252

5 By: Representative Rye
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For An Act To Be Entitled

8 AN ACT TO AMEND THE INCOME TAX DEDUCTION ALLOWED FOR
9 MEDICAL AND DENTAL EXPENSES; TO REMOVE THE THRESHOLD
10 FOR CLAIMING AN INCOME TAX DEDUCTION FOR MEDICAL AND
11 DENTAL EXPENSES; AND FOR OTHER PURPOSES.
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Subtitle

15 TO AMEND THE INCOME TAX DEDUCTION ALLOWED
16 FOR MEDICAL AND DENTAL EXPENSES; AND TO
17 REMOVE THE THRESHOLD FOR CLAIMING AN
18 INCOME TAX DEDUCTION FOR MEDICAL AND
19 DENTAL EXPENSES.
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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 § 26-51-423(a)(2), concerning income tax
25 deductions for certain expenses, is amended to read as follows:

26 (2)(A) Medical and Dental Expenses. Title 26 U.S.C. § 213, as
27 in effect on January 1, 2011, is adopted in computing the medical and dental
28 expense deduction under the state income tax law.

29 (B)(i) However, there is no threshold amount for claiming
30 the itemized deduction allowed under this subdivision (a)(2).

31 (ii) The itemized deduction allowed under this
32 subdivision (a)(2) is for the total amount of unreimbursed medical expenses;
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34 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax
35 years beginning on and after January 1, 2018.
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