

1 State of Arkansas  
2 94th General Assembly  
3 Regular Session, 2023  
4

# A Bill

HOUSE BILL 1148

5 By: Representatives Vaught, Cavanaugh  
6 By: Senator K. Hammer  
7

## For An Act To Be Entitled

9 AN ACT TO AMEND THE STATE INCOME TAX LAWS; TO PROVIDE  
10 AN INCOME TAX CREDIT FOR CERTAIN BABY SUPPLIES; AND  
11 FOR OTHER PURPOSES.  
12  
13

## Subtitle

14 TO PROVIDE AN INCOME TAX CREDIT FOR  
15 CERTAIN EXPENSES FOR BABY SUPPLIES.  
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5, is  
22 amended to add an additional section to read as follows:

23 26-51-517. Baby supplies.

24 (a) As used in this section, "baby supplies" means diapers, baby  
25 formula, baby wipes, and prepackaged baby food.

26 (b)(1) There is allowed an income tax credit against the income tax  
27 levied by this chapter up to one thousand dollars (\$1,000) for the amount of  
28 expenses an individual taxpayer incurs for baby supplies in the tax year for  
29 which the individual taxpayer claims the credit.

30 (2) If the amount of the income tax credit allowed under this  
31 section exceeds the taxpayer's income tax liability, the excess shall be  
32 refunded to the taxpayer.  
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34 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax  
35 years beginning on or after January 1, 2023.  
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