

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

A Bill

HOUSE BILL 1210

5 By: Representative Haak
6 By: Senator C. Penzo
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE TAX CREDIT FOR THE SUPPORT OF A
10 CHILD WITH A DEVELOPMENTAL DISABILITY; TO REMOVE THE
11 REQUIREMENT FOR RECERTIFICATION OF A DEVELOPMENTAL
12 DISABILITY THAT IS EXPECTED TO CONTINUE INDEFINITELY;
13 AND FOR OTHER PURPOSES.
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Subtitle

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17 TO AMEND THE TAX CREDIT FOR THE SUPPORT
18 OF A CHILD WITH A DEVELOPMENTAL
19 DISABILITY; AND TO REMOVE THE REQUIREMENT
20 FOR RECERTIFICATION OF A DEVELOPMENTAL
21 DISABILITY THAT IS EXPECTED TO CONTINUE
22 INDEFINITELY.
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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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27 SECTION 1. Arkansas Code § 26-51-503(b), concerning the requirement of
28 a medical professional's certification for purposes of eligibility to receive
29 the tax credit for the support of a child with a developmental disability, is
30 amended to read as follows:

31 (b)~~(1)~~ Any person wishing to take advantage of this tax credit must
32 have certification by a licensed physician, licensed psychologist, or
33 licensed psychological examiner that the individual has a diagnosis of a
34 developmental disability.

35 ~~(2) The certification shall be valid for five (5) years for~~
36 ~~income tax purposes.~~



1 ~~(3) If any person wishes to take advantage of this tax credit~~
2 ~~after using the certification for five (5) income years, the person must have~~
3 ~~the individual reevaluated by a licensed physician, licensed psychologist, or~~
4 ~~licensed psychological examiner for recertification.~~

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

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8 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax
9 years beginning on or after January 1, 2022.

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