For An Act To Be Entitled

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

Subtitle

TO AMEND THE TAX CREDIT FOR THE SUPPORT OF A CHILD WITH A DEVELOPMENTAL DISABILITY; AND TO REMOVE THE REQUIREMENT FOR RECERTIFICATION OF A DEVELOPMENTAL DISABILITY THAT IS EXPECTED TO CONTINUE INDEFINITELY.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 26-51-503(b), concerning the requirement of a medical professional’s certification for purposes of eligibility to receive the tax credit for the support of a child with a developmental disability, is amended to read as follows:

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

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

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

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