

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

A Bill

SENATE BILL 261

5 By: Senator J. Payton
6 By: Representative Haak
7

For An Act To Be Entitled

9 AN ACT TO PROVIDE FOR AN INCOME TAX CREDIT FOR AN
10 UNBORN CHILD; TO PROVIDE THAT "DEPENDENT" INCLUDES AN
11 UNBORN CHILD FOR PURPOSES OF THE PERSONAL INCOME TAX
12 CREDIT; AND FOR OTHER PURPOSES.
13
14

Subtitle

15 TO PROVIDE FOR AN INCOME TAX CREDIT FOR
16 AN UNBORN CHILD; AND TO PROVIDE THAT THE
17 "DEPENDENT" INCLUDES AN UNBORN CHILD FOR
18 PURPOSES OF THE PERSONAL INCOME TAX
19 CREDIT.
20
21
22

23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
24

25 SECTION 1. Arkansas Code § 26-51-501(a)(3)(B)(i), concerning the
26 definition of "dependent" for the purpose of the personal income tax credits,
27 is amended to read as follows:

28 (B)(i) As used in subdivision (a)(3)(A) of this section,
29 "dependent" means the same as defined in 26 U.S.C. § 152, as in effect on
30 January 1, 2005, and also includes a child at any stage of development who is
31 carried in the womb, as documented in the mother's medical records.
32

33 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax
34 years beginning on or after January 1, 2023.
35
36

