

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

As Engrossed: S2/21/23

# 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 an unborn child of a woman who, as of the  
31 last day of the tax year, was at least twelve (12) weeks pregnant, as  
32 documented in the woman's medical records.  
33

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



*/s/J. Payton*

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28
- 29
- 30
- 31
- 32
- 33
- 34
- 35
- 36