

State of Arkansas  
94th General Assembly  
Regular Session, 2023

# A Bill

HOUSE BILL 1210

By: Representative Haak

By: Senator C. Penzo

## 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)~~(1)~~ 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.

**APPROVED: 3/6/23**