

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas
91st General Assembly
Regular Session, 2017

A Bill

HOUSE BILL 1252

By: Representative Rye

For An Act To Be Entitled

AN ACT TO AMEND THE INCOME TAX DEDUCTION ALLOWED FOR MEDICAL AND DENTAL EXPENSES; TO REMOVE THE THRESHOLD FOR CLAIMING AN INCOME TAX DEDUCTION FOR MEDICAL AND DENTAL EXPENSES; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE INCOME TAX DEDUCTION ALLOWED FOR MEDICAL AND DENTAL EXPENSES; AND TO REMOVE THE THRESHOLD FOR CLAIMING AN INCOME TAX DEDUCTION FOR MEDICAL AND DENTAL EXPENSES.

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

SECTION 1. Arkansas Code § 26-51-423(a)(2), concerning income tax deductions for certain expenses, is amended to read as follows:

(2)(A) Medical and Dental Expenses. Title 26 U.S.C. § 213, as in effect on January 1, 2011, is adopted in computing the medical and dental expense deduction under the state income tax law.

(B)(i) However, there is no threshold amount for claiming the itemized deduction allowed under this subdivision (a)(2).

(ii) The itemized deduction allowed under this subdivision (a)(2) is for the total amount of unreimbursed medical expenses;

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax years beginning on and after January 1, 2018.

