

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

State of Arkansas
91st General Assembly
Regular Session, 2017

As Engrossed: H3/14/17
A Bill

HOUSE BILL 2256

By: Representative V. Flowers

For An Act To Be Entitled

AN ACT TO ALLOW AN INCOME TAX INCENTIVE FOR CERTAIN
FITNESS AND NUTRITION EXPENSES; AND FOR OTHER
PURPOSES.

Subtitle

TO ALLOW AN INCOME TAX INCENTIVE FOR
CERTAIN FITNESS AND NUTRITION EXPENSES.

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

SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 4, is amended to add an additional section to read as follows:

26-51-459. Deduction – Fitness and nutrition expenses.

(a) In computing net income for the purposes of this chapter, there is allowed a deduction, in addition to all other deductions allowed by law, for the amount paid by a taxpayer for fitness and nutrition expenses.

(b) The deduction allowed under subsection (a) of this section shall not exceed one thousand dollars (\$1,000).

(c)(1) As used in this section, “fitness and nutrition expenses” means expenses incurred in procuring goods and services related to:

(A) Improving a taxpayer’s overall physical fitness or nutrition; or

(B) Addressing a particular physical fitness or nutritional need of the taxpayer.

(2) “Fitness and nutrition expenses” includes without limitation the cost of:

(A) Registering for or enrolling in a workshop,



conference, class, or program related to personal physical fitness or nutrition;

(B) Purchasing personal physical fitness equipment; and

(C) Procuring the services of a dietician.

(d) The Director of the Department of Finance and Administration may promulgate rules to implement this section.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax years beginning on and after January 1, 2017.

/s/V. Flowers