

State of Arkansas
92nd General Assembly
Regular Session, 2019

A Bill

HOUSE BILL 1031

By: Representative Rye

For An Act To Be Entitled

AN ACT TO PROVIDE INCOME TAX RELIEF FOR PARENTS OF CHILDREN WHO ARE BLIND OR DEAF, OR BOTH; TO AMEND THE INCOME TAX CREDIT FOR SUPPORT OF A CHILD WITH DEVELOPMENTAL DISABILITIES; TO EXTEND THE INCOME TAX CREDIT FOR CHILDREN WITH A DEVELOPMENTAL DISABILITY TO INCLUDE CHILDREN WHO ARE BLIND OR DEAF, OR BOTH; AND FOR OTHER PURPOSES.

Subtitle

TO PROVIDE INCOME TAX RELIEF FOR PARENTS OF CHILDREN WHO ARE BLIND OR DEAF, OR BOTH; AND TO EXTEND THE INCOME TAX CREDIT FOR CHILDREN WITH A DEVELOPMENTAL DISABILITY TO INCLUDE CHILDREN WHO ARE BLIND OR DEAF, OR BOTH.

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

SECTION 1. Arkansas Code § 26-51-503 is amended to read as follows:

26-51-503. Support of a child ~~with~~ who is blind or deaf or who has a developmental disability.

(a) In addition to the state income tax credit permitted by § 26-51-501(a) and (b), ~~any~~ a taxpayer in this state who is maintaining, supporting, and caring for an individual ~~with~~ in the taxpayer's home who is blind or deaf, or both, or who has a diagnosis of a developmental disability in the taxpayer's home is permitted, in addition to all other income tax credits, a credit of five hundred dollars (\$500) for each income year for that



individual.

(b)(1) ~~Any person~~ A taxpayer wishing to take advantage of ~~this~~ the tax credit ~~must~~ under subsection (a) of this section shall have certification by a licensed physician, licensed optometrist, licensed audiologist, licensed psychologist, or licensed psychological examiner that the individual is blind or deaf, or both, or has a diagnosis of a developmental disability.

(2) The certification ~~shall be~~ provided under subdivision (b)(1) of this section is valid for five (5) years for income tax purposes.

(3) If ~~any person~~ a taxpayer wishes to take advantage of ~~this~~ the tax credit under subsection (a) of this section after using the certification for five (5) income years, the person ~~must~~ shall have the individual reevaluated by a licensed physician, licensed optometrist, licensed audiologist, licensed psychologist, or licensed psychological examiner for recertification.

(4) ~~The recertification process shall be~~ Recertification under subdivision (b)(3) of this section is valid for another five (5) years for income tax purposes.

(c) As used in this section:

(1) "Blind" means that a person:

(A) Is totally blind and cannot tell light from darkness;

(B) Has central visual acuity that does not exceed 20/200 in the better eye with correcting lenses; or

(C) Has fields of vision that are so limited that the widest diameter of the visual field subtends an angle no greater than twenty degrees (20°);

(2) "Deaf" means that a person has an average loss in the speech frequencies that are five hundred hertz (500 Hz) to two thousand hertz (2,000 HZ) in the better ear that is eighty-six decibels (86 dB), International Organization for Standardization (ISO), or worse;

~~(1)~~ (3) "Diagnosis of a developmental disability" means a disability of a person that:

(A) Is attributable to:

(i) An intellectual disability, cerebral palsy, epilepsy, spina bifida, Down syndrome, or autism;

(ii) Another condition of the person found to be closely related to an intellectual disability because the condition results

in an impairment of general intellectual functioning or adaptive behavior similar to that of a person with an intellectual disability or requires treatment and services similar to that required for a person with an intellectual disability; or

(iii) Dyslexia resulting from a disability or condition described in subdivision ~~(e)(1)(A)(i) or (e)(1)(A)(ii)~~ (c)(3)(A)(i) or (c)(3)(A)(ii) of this section;

(B) Originates before the person reaches twenty-two (22) years of age;

(C) Has continued or can be expected to continue indefinitely; and

(D) Constitutes a substantial handicap to the person's ability to function without appropriate support services, including without limitation:

(i) Planned recreational activities;

(ii) Medical services such as physical therapy and speech therapy; and

(iii) Possibilities for sheltered employment or job training; and

~~(2)~~ (4) "Individual" means a child of the taxpayer's blood, an adopted child, or a dependent within the meaning of § 26-51-501(a)(3)(B).

SECTION 2. EFFECTIVE DATE. This act is effective for tax years beginning on or after January 1, 2019.