

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

State of Arkansas
93rd General Assembly
Regular Session, 2021

A Bill

HOUSE BILL 1457

By: Representatives Eaves, Cloud, Bentley, Vaught, Dotson, Clowney, Scott

For An Act To Be Entitled

AN ACT TO CREATE PAISLEY'S LAW; TO AMEND THE
INDIVIDUAL INCOME TAX LAWS; TO CREATE AN INCOME TAX
CREDIT FOR A STILLBORN CHILD; AND FOR OTHER PURPOSES.

Subtitle

TO CREATE PAISLEY'S LAW; TO AMEND THE
INDIVIDUAL INCOME TAX LAWS; AND TO CREATE
AN INCOME TAX CREDIT FOR A STILLBORN
CHILD.

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

SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5, is amended to add an additional section to read as follows:

26-51-515. Paisley's Law – Stillborn child tax credit – Definition.

(a) This section shall be known and may be cited as "Paisley's Law".

(b) There is allowed an income tax credit against the income tax imposed by this chapter in the amount of five hundred dollars (\$500) for a stillborn child:

(1) Who was in gestation for twenty (20) weeks or more;

(2) For whom a certificate of birth resulting in stillbirth has been issued under § 20-18-410; and

(3) Who would have been a dependent of the taxpayer during the taxable year.

(c) The income tax credit allowed under this section may be claimed only for the taxable year in which the birth resulting in stillbirth occurs.

(d) The amount of the income tax credit under this section that may be



claimed by the taxpayer in a taxable year shall not exceed the amount of income tax due by the taxpayer.

(e) As used in this section, "stillbirth" means the same as defined in § 20-18-410.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax years beginning on or after January 1, 2021.