

State of Arkansas
94th General Assembly
Regular Session, 2023

A Bill

HOUSE BILL 1148

By: Representatives Vaught, Cavanaugh

By: Senator K. Hammer

For An Act To Be Entitled

AN ACT TO AMEND THE STATE INCOME TAX LAWS; TO PROVIDE
AN INCOME TAX CREDIT FOR CERTAIN BABY SUPPLIES; AND
FOR OTHER PURPOSES.

Subtitle

TO PROVIDE AN INCOME TAX CREDIT FOR
CERTAIN EXPENSES FOR BABY SUPPLIES.

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:

26-51-517. Baby supplies.

(a) As used in this section, "baby supplies" means diapers, baby formula, baby wipes, and prepackaged baby food.

(b)(1) There is allowed an income tax credit against the income tax levied by this chapter up to one thousand dollars (\$1,000) for the amount of expenses an individual taxpayer incurs for baby supplies in the tax year for which the individual taxpayer claims the credit.

(2) If the amount of the income tax credit allowed under this section exceeds the taxpayer's income tax liability, the excess shall be refunded to the taxpayer.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax years beginning on or after January 1, 2023.

