

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

State of Arkansas  
94th General Assembly  
Regular Session, 2023

# A Bill

HOUSE BILL 1398

By: Representative Eaves

## For An Act To Be Entitled

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

### Subtitle

TO AMEND PAISLEY'S LAW; AND TO AMEND THE  
STILLBORN CHILD INCOME TAX CREDIT.

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

SECTION 1. Arkansas Code § 26-51-516 is amended to read as follows:  
26-51-516. 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)~~ one thousand five hundred dollars (\$1,500) 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.



(f) All manuals, forms, and other documents created by a state agency to be made available to taxpayers or tax preparers, or both, shall identify the credit allowed under this section as "Paisley's Law".

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