

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

State of Arkansas
94th General Assembly
Regular Session, 2023

As Engrossed: S2/21/23
A Bill

SENATE BILL 261

By: Senator J. Payton
By: Representative Haak

For An Act To Be Entitled

AN ACT TO PROVIDE FOR AN INCOME TAX CREDIT FOR AN UNBORN CHILD; TO PROVIDE THAT "DEPENDENT" INCLUDES AN UNBORN CHILD FOR PURPOSES OF THE PERSONAL INCOME TAX CREDIT; AND FOR OTHER PURPOSES.

Subtitle

TO PROVIDE FOR AN INCOME TAX CREDIT FOR AN UNBORN CHILD; AND TO PROVIDE THAT THE "DEPENDENT" INCLUDES AN UNBORN CHILD FOR PURPOSES OF THE PERSONAL INCOME TAX CREDIT.

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

SECTION 1. Arkansas Code § 26-51-501(a)(3)(B)(i), concerning the definition of "dependent" for the purpose of the personal income tax credits, is amended to read as follows:

(B)(i) As used in subdivision (a)(3)(A) of this section, "dependent" means the same as defined in 26 U.S.C. § 152, as in effect on January 1, 2005, and also includes an unborn child of a woman who, as of the last day of the tax year, was at least twelve (12) weeks pregnant, as documented in the woman's medical records.

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



/s/J. Payton