

1 **State of Arkansas**  
2 **79th General Assembly**  
3 **Regular Session, 1993**  
4 **By: Senator Fitch**

# A Bill

**SENATE BILL**

## For An Act To Be Entitled

8 "AN ACT TO ALLOW A DEDUCTION FOR HEALTH INSURANCE PREMIUMS  
9 IN COMPUTING NET INCOME; AND FOR OTHER PURPOSES."

### Subtitle

12 "TO ALLOW A DEDUCTION FOR HEALTH INSURANCE PREMIUMS IN  
13 COMPUTING NET INCOME."

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

17 SECTION 1. In computing net income for the purposes of the Arkansas  
18 Income Tax Act, Arkansas Code Annotated §26-51-101 et seq., there shall be  
19 allowed as a deduction from gross income all health insurance premiums paid on  
20 behalf of the taxpayer.

22 SECTION 2. All provisions of this act of a general and permanent nature  
23 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
24 Revision Commission shall incorporate the same in the Code.

26 SECTION 3. If any provision of this act or the application thereof to  
27 any person or circumstance is held invalid, such invalidity shall not affect  
28 other provisions or applications of the act which can be given effect without  
29 the invalid provision or application, and to this end the provisions of this  
30 act are declared to be severable.

32 SECTION 4. All laws and parts of laws in conflict with this act are  
33 hereby repealed.