

1 State of Arkansas  
2 92nd General Assembly  
3 Regular Session, 2019  
4

As Engrossed: H3/6/19

# A Bill

HOUSE BILL 1653

5 By: Representatives J. Mayberry, Miller  
6 By: Senator K. Hammer  
7

## For An Act To Be Entitled

9 AN ACT TO DEDICATE SAVINGS FROM THE ELIMINATION OF  
10 CERTAIN TAX INCENTIVES TO BE USED FOR REDUCING THE  
11 DEVELOPMENTAL DISABILITIES WAITING LIST; TO ELIMINATE  
12 THE INCOME TAX DEDUCTION FOR GAMBLING LOSSES; TO  
13 DIRECT GENERAL REVENUES TO BE USED TO FUND THE  
14 ALTERNATIVE COMMUNITY SERVICES WAIVER PROGRAM; AND  
15 FOR OTHER PURPOSES.  
16  
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## Subtitle

19 TO ELIMINATE THE INCOME TAX DEDUCTION FOR  
20 GAMBLING LOSSES; AND TO DEDICATE THE  
21 SAVINGS FROM THE ELIMINATION OF THE  
22 INCOME TAX DEDUCTION FOR GAMBLING LOSSES  
23 TO BE USED FOR REDUCING THE DEVELOPMENTAL  
24 DISABILITIES WAITING LIST.  
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26

27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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29 SECTION 1. Arkansas Code § 26-51-424(a)(2), concerning the income tax  
30 deduction for losses, is amended to read as follows:

31 (2) In the case of an individual, the deduction under  
32 subdivision (a)(1) of this section shall be limited to:

33 (A) Losses incurred in a trade or business; or

34 (B) (i) Losses incurred in any transaction entered into for  
35 profit, though not connected with the trade or business, ~~including without~~  
36 ~~limitation gambling losses, which are:~~



