

ARKANSAS REGISTER

Transmittal Sheet

Use only for **FINAL** and **EMERGENCY RULES**



Secretary of State

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For Office

Use Only:

Effective Date _____ Code Number _____

Name of Agency Department of Human Services

Department Division of County Operations

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Statutory Authority for Promulgating Rules Arkansas Code Annotated 20-76-201

Rule Title: Medical Services Policy Manual Sections E-600 and E-630 Achieving a Better Life Experience (ABLE) Program

Intended Effective Date
(Check One)

☐ Emergency (ACA 25-15-204)

☐ 10 Days After Filing (ACA 25-15-204)

☒ Other December 1, 2019
(Must be more than 10 days after filing date.)

Legal Notice Published

Final Date for Public Comment

Reviewed by Legislative Council

Adopted by State Agency

Date

09/06/2019

10/05/2019

11/15/19

12/01/2019

Electronic Copy of Rule e-mailed from: (Required under ACA 25-15-218)

Jack Tiner

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11/19/2019

Contact Person

E-mail Address

Date

CERTIFICATION OF AUTHORIZED OFFICER

I Hereby Certify That The Attached Rules Were Adopted
In Compliance with the Arkansas Administrative Act. (ACA 25-15-201 et. seq.)

Signature

501-682-8377

Mary.Franklin@dhs.arkansas.gov

Phone Number

E-mail Address

Director

Title

11/19/2019

Date

MEDICAL SERVICES POLICY MANUAL, SECTION E

E-600 Achieving a Better Life Experience (ABLE) Program

E-630 Contributions

E-600 Achieving a Better Life Experience (ABLE) Program

MS Manual 12/01/19

POMS SI 01130.740

An Achieving a Better Life Experience (ABLE) account is a tax-advantaged account that an eligible individual can use to save funds for the disability-related expenses of the account's designated beneficiary. The designated beneficiary must be blind or disabled by a condition that began before the individual's 26th birthday.

An ABLE program can be established and maintained by a State or a State agency directly or by the State contracting with a private company. An eligible individual can open an ABLE account through the ABLE program in any State. The Arkansas ABLE program is established and maintained through a collaboration of the Department of Human Services, Arkansas Rehabilitative Services and the State Treasurer.

An eligible individual can be the designated beneficiary of only one ABLE account, which must be administered by a qualified ABLE program. A person with signature authority can establish and control an ABLE account for a designated beneficiary who is a minor child or is otherwise incapable of managing the account. The person with signature authority must be the designated beneficiary's parent, legal guardian, or agent acting under power of attorney. The designated beneficiary is considered to be the owner of the ABLE account regardless of whether someone else has signature authority over it.

Upon the death of the designated beneficiary, funds remaining in the ABLE account, after payment of any outstanding, qualified disability expense, may be transferred to the estate of the designated beneficiary, or an account for another eligible individual specified by the designated beneficiary. An ABLE account is not subject to estate recovery upon the death of the designated beneficiary.

E-630 Contributions

MS Manual 12/01/19

A contribution is the deposit of cash funds into an ABLE account. Any person can contribute to an ABLE account. A contributing "person" may be an individual, trust, estate, partnership, association, company, or corporation. However, the Internal Revenue Service (IRS) limits the total annual contributions that any ABLE account can receive from all sources to the amount of the per-donee gift-tax exclusion in effect for a given calendar year. The amount of the gift-tax exclusion can be found in IRS Publication 559. ([MS Appendix R](#))