

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025

A Bill

HOUSE BILL 1787

4
5 By: Representative Warren
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For An Act To Be Entitled

8
9 AN ACT TO AMEND THE LAW CONCERNING THE INCOME TAX
10 EXEMPTION FOR RETIREMENT BENEFITS; TO PROVIDE AN
11 INCOME TAX EXEMPTION FOR CERTAIN RETIREMENT BENEFITS
12 RECEIVED BY LAW ENFORCEMENT OFFICERS AND
13 FIREFIGHTERS; AND FOR OTHER PURPOSES.
14

Subtitle

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17 TO PROVIDE AN INCOME TAX EXEMPTION FOR
18 CERTAIN RETIREMENT BENEFITS RECEIVED BY
19 LAW ENFORCEMENT OFFICERS AND
20 FIREFIGHTERS.
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
23

24 SECTION 1. Arkansas Code § 26-51-307(e) and (f), concerning the income
25 tax exemption for retirement or disability benefits, are amended to read as
26 follows:

27 (e)(1) The following are exempt from the income tax imposed under this
28 chapter:

29 (A) Retirement benefits received by a member of the
30 uniformed services from any of the uniformed services identified in
31 subdivision (e)(2) of this section; ~~and~~

32 (B) Survivor benefits that are funded by the retirement
33 pay of a member of the uniformed services;

34 (C) Retirement benefits received by a retired law
35 enforcement officer based on his or her service as a law enforcement officer;
36 and



1 (D) Retirement benefits received by a retired firefighter
 2 based on his or her service as a firefighter.

3 (2) As used in this subsection, ~~“member~~

4 (A) “Firefighter” means a:

5 (i) Certified firefighter with a municipal or
 6 volunteer fire department in the state; or

7 (ii) Firefighter with the Arkansas National Guard;

8 (B) “Law enforcement officer” means a:

9 (i) Certified law enforcement officer who is:

10 (a) A police officer with a municipal police
 11 department in the state;

12 (b) A county sheriff or deputy sheriff of a
 13 county in the state;

14 (c) A member of the police force of the
 15 Division of Arkansas State Police;

16 (d) A member of the uniformed personnel of the
 17 Arkansas Highway Police Division of the Arkansas Department of
 18 Transportation; or

19 (e) An employee of an agency or department of
 20 the state; or

21 (v) An officer of a state or local detention
 22 facility in the state; and

23 (C) “Member of the uniformed services” means a retired
 24 member of any of the following:

25 ~~(A)~~(i) The United States Army, the United States
 26 Marine Corps, the United States Navy, the United States Air Force, or the
 27 United States Coast Guard;

28 ~~(B)~~(ii) A reserve component of any of the United
 29 States Armed Forces listed in subdivision (e)(2)(A) of this section;

30 ~~(C)~~(iii) The National Guard of any state;

31 ~~(D)~~(iv) The commissioned regular or reserve corps of
 32 the United States Public Health Service; or

33 ~~(E)~~(v) The National Oceanic and Atmospheric
 34 Administration Commissioned Officer Corps.

35 (f)(1) Except as provided in subdivision (f)(2) of this section, a
 36 taxpayer claiming an exemption under subsection (e) of this section is not

1 eligible for an exemption under subsection (a) of this section.

2 (2) A taxpayer claiming an exemption of less than six thousand
3 dollars (\$6,000) for income from military retirement, law enforcement
4 retirement, firefighter retirement, or survivor benefits under subsection (e)
5 of this section may claim as exempt additional retirement benefits under
6 subsection (a) of this section in an amount equal to the difference between
7 the exemption claimed under subsection (e) of this section and six thousand
8 dollars (\$6,000).

9
10 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax
11 years beginning on or after January 1, 2026.