AGENDA House Committee on Revenue and Taxation

Tuesday, February 11, 2025 10:00 AM Room 151, State Capitol Little Rock, Arkansas

Rep. Frances Cavenaugh, Chair Rep. David Ray, Vice-Chair Rep. Lane Jean Rep. Les D. Eaves Rep. Ron McNair Rep. Robin Lundstrum Rep. John Maddox Rep. Johnny Rye Rep. Steve Hollowell Rep. Roger D. Lynch Rep. Carlton Wing Rep. Les Warren Rep. Jim Wooten Rep. Richard McGrew Rep. Rick McClure Rep. John P. Carr Rep. Brandon Achor Rep. Rebecca Burkes Rep. Mindy McAlindon Rep. James Eaton

REGULAR AGENDA

Number	Sponsor	Subtitle		
<u>HB1303</u>	Jean	TO CREATE THE SUSTAINABLE AVIATION FUEL INCENTIVE ACT; TO CREATE INCOME TAX CREDITS RELATED TO SUSTAINABLE AVIATION FUEL; AND TO CREATE A SALES AND USE TAX EXEMPTION ON UTILITIES USED TO PRODUCE SUSTAINABLE AVIATION FUEL.		
<u>HB1319</u>	Crawford	TO PROVIDE AN EXEMPTION FROM STATE SALES TAX FOR DISABLED VETERANS, SPOUSES OF DISABLED VETERANS, AND SURVIVING SPOUSES OF DISABLED VETERANS.		
<u>HB1404</u>	C. Cooper	TO CREATE A TAX CREDIT FOR CONTRIBUTIONS TO A PREGNANCY HELP ORGANIZATION.		
DEFERRED BILLS				
Number	Sponsor	Subtitle		
<u>HB1015</u>	D. Garner	TO AMEND THE INDIVIDUAL INCOME TAX LAWS; AND TO CREATE AN INCOME TAX CREDIT FOR DEPENDENT CHILDREN.		
<u>HB1016</u>	Ennett	TO CREATE A SALES AND USE TAX EXEMPTION FOR MENSTRUAL DISCHARGE COLLECTION DEVICES; TO CREATE A SALES AND USE TAX EXEMPTION FOR DIAPERS; AND TO CREATE A SALES AND USE TAX EXEMPTION FOR CERTAIN ITEMS RELATED TO BREASTFEEDING.		
<u>HB1018</u>	Hudson	TO CREATE THE STRONG FAMILIES ACT; AND TO CREATE AN INCOME TAX CREDIT FOR EMPLOYERS THAT PROVIDE PAID FAMILY AND MEDICAL LEAVE FOR CERTAIN EMPLOYEES.		
<u>HB1019</u>	D. Garner	TO CREATE THE AFFORDABLE CHILDCARE ACT OF 2025; TO CREATE AN INCOME TAX CREDIT FOR EMPLOYERS WHO ASSIST EMPLOYEES WITH CHILDCARE COSTS; AND TO REPLACE THE EXISTING INCOME TAX CREDIT FOR EMPLOYER-OPERATED CHILDCARE FACILITIES.		
<u>HB1021</u>	D. Garner	TO CREATE THE EARLY CHILDHOOD EDUCATION WORKFORCE QUALITY INCENTIVE ACT; AND TO CREATE AN INCOME TAX CREDIT FOR CERTAIN EARLY CHILDHOOD EDUCATION WORKERS.		
<u>HB1026</u>	A. Collins	TO CREATE THE ARKANSAS PROMISE ACT; AND TO CREATE AN INCOME TAX CREDIT FOR TUITION PAID FOR AN ELIGIBLE STUDENT AT A PUBLIC INSTITUTION OF HIGHER EDUCATION.		

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<u>HB1063</u>	J. Mayberry	TO AMEND THE ACHIEVING A BETTER LIFE EXPERIENCE PROGRAM ACT; AND TO AMEND THE DEFINITIONS OF "DISABILITY CERTIFICATION" AND "ELIGIBLE INDIVIDUAL" TO CHANGE DISABILITY ONSET AGE FROM TWENTY-SIX TO FORTY-SIX.
<u>HB1065</u>	Ray	TO CREATE THE INFLATION REDUCTION ACT OF 2025.
<u>HB1066</u>	Ray	TO INCREASE THE STANDARD DEDUCTION.
<u>HB1076</u>	Hudson	TO CREATE THE CARING FOR CAREGIVERS ACT; AND TO PROVIDE AN INCOME TAX CREDIT FOR EXPENSES INCURRED IN CARING FOR CERTAIN FAMILY MEMBERS.
<u>HB1116</u>	Ray	TO CREATE THE REMOTE AND MOBILE WORK MODERNIZATION AND COMPETITIVENESS ACT; AND TO PROVIDE INCOME TAX AND WITHHOLDING EXEMPTIONS RELATED TO CERTAIN REMOTE AND MOBILE EMPLOYEES AND NONRESIDENTS.
<u>HB1190</u>	Vaught	TO CREATE AN INCOME TAX EXEMPTION FOR TEACHERS.
<u>HB1203</u>	Underwood	TO PROTECT ARKANSAS TAXPAYERS FROM A TAX TO COLLECT TAXES.
<u>HB1216</u>	Long	TO CREATE THE FREE MARKET ZONES ACT; AND TO EXEMPT A BUSINESS LOCATED IN AN OPPORTUNITY ZONE FROM THE INCOME TAX, THE CORPORATE FRANCHISE TAX, AND THE ELECTIVE PASS-THROUGH ENTITY TAX.
<u>HB1250</u>	Duffield	TO CREATE A SALES TAX HOLIDAY FOR DISASTER-PREPAREDNESS SUPPLIES TO ENCOURAGE DISASTER-PREPAREDNESS.
<u>HB1366</u>	Ennett	TO CREATE AN INCOME TAX CREDIT FOR QUALIFIED STORM SHELTERS.
<u>HB1388</u>	Vaught	TO AMEND THE SERVICES TO WHICH SALES TAX APPLIES; TO EXEMPT CERTAIN STORAGE SERVICES FROM SALES TAX; AND TO EXEMPT THE SERVICE OF FURNISHING ACCOMMODATIONS BY A TOURIST CAMP OR A TOURIST COURT FROM SALES TAX.
<u>HB1386</u>	Cavenaugh	TO AMEND THE LAW CONCERNING THE ASSESSMENT OF PROPERTY; TO AMEND THE LAW CONCERNING SUBSTANTIAL IMPROVEMENTS TO REAL PROPERTY; AND TO AMEND THE METHOD OF VALUATION FOR REAL PROPERTY UNDER ARKANSAS CONSTITUTION, ARTICLE 16, § 5.