

**AGENDA**  
**House Committee on Revenue and Taxation**

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**Thursday, February 27, 2025**  
**10:00 AM**  
**Room 151, State Capitol**  
**Little Rock, Arkansas**

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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

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**REGULAR AGENDA**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1203</a>	Underwood	TO PROTECT ARKANSAS TAXPAYERS FROM A TAX TO COLLECT TAXES.
<a href="#">HB1435</a>	Achor	TO AMEND THE LAW CONCERNING INCOME TAX CREDITS FOR CHILD CARE; TO AMEND THE INCOME TAX CREDIT FOR EMPLOYER-PROVIDED CHILD CARE; TO PROVIDE AN INCOME TAX CREDIT FOR LICENSED CHILDCARE PROVIDERS; AND TO DECLARE AN EMERGENCY.
<a href="#">HB1438</a>	Cavenaugh	TO CREATE AN INCOME TAX CREDIT FOR TAXPAYERS SIXTY-FIVE AND OLDER IN AN AMOUNT EQUAL TO THE TAXPAYER'S PROPERTY TAX PAYMENT ON A HOMESTEAD.
<a href="#">HB1444</a>	Pilkington	TO AMEND THE SALES AND USE TAX EXEMPTION FOR DATA CENTERS.
<a href="#">HB1464</a>	Vaught	TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS FOR AND REPAIR OF AGRICULTURAL EQUIPMENT AND MACHINERY.
<a href="#">HB1469</a>	Beaty Jr.	TO CREATE THE BROADBAND EXPANSION AND EFFICIENCY ACT; AND TO CREATE A SALES AND USE TAX EXEMPTION FOR MACHINERY AND EQUIPMENT USED IN PRODUCING BROADBAND COMMUNICATIONS SERVICES.
<a href="#">HB1472</a>	Beaty Jr.	TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS PURCHASED TO REPAIR AGRICULTURAL EQUIPMENT AND MACHINERY AND TIMBER EQUIPMENT AND MACHINERY AND PARTS AND SERVICES PURCHASED TO REPAIR A GRAIN BIN.
<a href="#">HB1485</a>	K. Brown	TO CREATE A SALES AND USE TAX EXEMPTION FOR SALES TO CERTAIN ORGANIZATIONS THAT SUPPORT VETERANS' FACILITIES.
<a href="#">HB1497</a>	Painter	TO ADD THE DEPARTMENT OF THE MILITARY TO THE LIST OF CLAIMANT AGENCIES FOR PURPOSES OF THE SETOFF AGAINST STATE TAX REFUNDS.
<a href="#">HB1500</a>	Beaty Jr.	TO ENHANCE ECONOMIC COMPETITIVENESS BY REPEALING THE THROWBACK RULE.
<a href="#">HB1501</a>	Beaty Jr.	TO ADOPT FEDERAL INCOME TAX LAW REGARDING DEPRECIATION AND THE EXPENSING OF PROPERTY; AND TO INCREASE THE AMOUNT ALLOWED FOR THE EXPENSING OF CERTAIN DEPRECIABLE BUSINESS ASSETS TO THE AMOUNT ALLOWED UNDER FEDERAL LAW.
<a href="#">HB1520</a>	Cavenaugh	TO REQUIRE THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION AND THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO RESPOND TO A WRITTEN REQUEST FOR A LEGAL OPINION WITHIN A

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		CERTAIN AMOUNT OF TIME.
<a href="#">HB1521</a>	Cavenaugh	TO REPEAL CERTAIN UNUSED, UNDERUSED, OR UNFUNDED TAX INCENTIVES.
<a href="#">HB1534</a>	Schulz	TO INCREASE THE HOMESTEAD PROPERTY TAX CREDIT.
<a href="#">HB1538</a>	Ray	TO AMEND THE LAW CONCERNING THE NET OPERATING LOSS INCOME TAX DEDUCTION; AND TO INCREASE THE CARRY-FORWARD PERIOD FOR THE NET OPERATING LOSS INCOME TAX DEDUCTION.
<a href="#">HB1540</a>	J. Mayberry	TO AMEND THE INCOME TAX CREDIT AND THE INCOME TAX DEDUCTION RELATED TO MAINTAINING, SUPPORTING, AND CARING FOR AN INDIVIDUAL WITH A DISABILITY.

## SPECIAL ORDER OF BUSINESS – TUESDAY, MARCH 11, 2025

Number	Sponsor	Subtitle
<a href="#">HB1116</a>	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.

### DEFERRED BILLS

Number	Sponsor	Subtitle
<a href="#">HB1015</a>	D. Garner	TO AMEND THE INDIVIDUAL INCOME TAX LAWS; AND TO CREATE AN INCOME TAX CREDIT FOR DEPENDENT CHILDREN.
<a href="#">HB1016</a>	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.
<a href="#">HB1018</a>	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.
<a href="#">HB1019</a>	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.
<a href="#">HB1021</a>	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.
<a href="#">HB1026</a>	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.
<a href="#">HB1063</a>	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.
<a href="#">HB1065</a>	Ray	TO CREATE THE INFLATION REDUCTION ACT OF 2025.
<a href="#">HB1066</a>	Ray	TO INCREASE THE STANDARD DEDUCTION.
<a href="#">HB1072</a>	C. Cooper	TO CLARIFY THE REQUIREMENTS FOR ESTABLISHING ELIGIBILITY FOR THE PROPERTY TAX EXEMPTION FOR DISABLED VETERANS, SURVIVING SPOUSES, AND MINOR DEPENDENT CHILDREN.

<a href="#">HB1076</a>	Hudson	TO CREATE THE CARING FOR CAREGIVERS ACT; AND TO PROVIDE AN INCOME TAX CREDIT FOR EXPENSES INCURRED IN CARING FOR CERTAIN FAMILY MEMBERS.
<a href="#">HB1129</a>	Gramlich	TO AMEND THE DEFINITION OF "HOMESTEAD" FOR THE PURPOSE OF THE PROPERTY TAX EXEMPTION FOR DISABLED VETERANS, SURVIVING SPOUSES, AND MINOR DEPENDENT CHILDREN.
<a href="#">HB1190</a>	Vaught	TO CREATE AN INCOME TAX EXEMPTION FOR TEACHERS.
<a href="#">HB1216</a>	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.
<a href="#">HB1250</a>	Duffield	TO CREATE A SALES TAX HOLIDAY FOR DISASTER-PREPAREDNESS SUPPLIES TO ENCOURAGE DISASTER-PREPAREDNESS.
<a href="#">HB1303</a>	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.
<a href="#">HB1319</a>	Crawford	TO PROVIDE AN EXEMPTION FROM STATE SALES TAX FOR DISABLED VETERANS, SPOUSES OF DISABLED VETERANS, AND SURVIVING SPOUSES OF DISABLED VETERANS.
<a href="#">HB1366</a>	Ennett	TO CREATE AN INCOME TAX CREDIT FOR QUALIFIED STORM SHELTERS.
<a href="#">HB1386</a>	Cavanaugh	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.
<a href="#">HB1388</a>	Vaught	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, AS AFFIRMED BY REFERRED ACT 19 OF 1958.
<a href="#">HB1404</a>	C. Cooper	TO CREATE A TAX CREDIT FOR CONTRIBUTIONS TO A PREGNANCY HELP ORGANIZATION.