

AGENDA
House Committee on Revenue and Taxation

Tuesday, March 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

SPECIAL ORDER OF BUSINESS

Number	Sponsor	Subtitle
HB1116	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.

REGULAR AGENDA

Number	Sponsor	Subtitle
HB1018	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.
HB1076	Hudson	TO CREATE THE CARING FOR CAREGIVERS ACT; AND TO PROVIDE AN INCOME TAX CREDIT FOR EXPENSES INCURRED IN CARING FOR CERTAIN FAMILY MEMBERS.
HB1190	Vaught	TO CREATE AN INCOME TAX EXEMPTION FOR TEACHERS.
HB1366	Ennett	TO CREATE AN INCOME TAX CREDIT FOR QUALIFIED STORM SHELTERS.
HB1388	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.
HB1500	Beaty Jr.	TO ENHANCE ECONOMIC COMPETITIVENESS BY REPEALING THE THROWBACK RULE.
HB1501	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.
HB1538	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.
HB1540	J. Mayberry	TO AMEND THE INCOME TAX CREDIT AND THE INCOME TAX DEDUCTION

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RELATED TO MAINTAINING, SUPPORTING, AND CARING FOR AN INDIVIDUAL WITH A DISABILITY.

HB1594	Vaught	TO CREATE A FARMER SALES TAX IDENTIFICATION CARD; AND TO RELIEVE A SELLER OF SALES TAX REMITTANCE LIABILITY UPON GOOD FAITH ACCEPTANCE OF A FARMER SALES TAX IDENTIFICATION CARD.
HB1599	Torres	TO PROVIDE FOR CERTAIN PROPERTY TO BE EXEMPT FROM TAXATION.
SB200	K. Hammer	TO INCLUDE TEXTBOOKS AND OTHER INSTRUCTIONAL MATERIALS THAT ARE LEASED IN THE EXEMPTION FROM THE GROSS RECEIPTS TAX.
HB1636	Ray	TO AMEND THE ARKANSAS SOFT DRINK TAX ACT, AS AFFIRMED BY REFERRED ACT 1 OF 1994; AND TO PHASE OUT THE SOFT DRINK TAX BASED ON SALES TAX COLLECTIONS FROM SALES OF SOFT DRINKS.
SB263	Crowell	TO INCREASE THE HOMESTEAD PROPERTY TAX CREDIT.
HB1657	Beck	TO AMEND THE ARKANSAS WOOD ENERGY PRODUCTS AND FOREST MAINTENANCE INCOME TAX CREDIT.
HB1658	Nazarenko	TO AMEND THE LAW CONCERNING THE PAYMENT OF PROPERTY TAXES; AND TO DEFINE "DEPLOYMENT" FOR PURPOSES OF THE EXCEPTION TO THE ASSESSMENT OF PENALTIES RELATED TO PROPERTY TAXES.
HB1665	Wardlaw	TO AMEND THE LAW CONCERNING THE INSURANCE PREMIUM TAX; AND TO REPEAL THE CREDIT ALLOWED AGAINST THE INSURANCE PREMIUM TAX BASED ON THE SALARY AND WAGES OF THE EMPLOYEES OF THE INSURER.
HB1670	L. Johnson	TO CREATE THE PRECEPTOR TAX INCENTIVE PROGRAM; AND TO PROVIDE INCENTIVES FOR CERTAIN MEDICAL OR COUNSELING PROFESSIONALS TO TRAIN CERTAIN STUDENTS WHO ARE LEARNING TO BECOME MEDICAL OR COUNSELING PROFESSIONALS.
HB1671	L. Johnson	TO AMEND THE LAW CONCERNING THE GROSS RECEIPTS TAX; AND TO CREATE A GENERAL SALES AND USE TAX EXEMPTION FOR SALES TO QUALIFIED NONPROFIT ORGANIZATIONS.
HB1674	L. Johnson	TO CREATE AN INCOME TAX CREDIT FOR CONTRIBUTIONS TO CERTAIN RURAL HOSPITAL ORGANIZATIONS; AND TO CREATE THE HELPING ENHANCE ACCESS TO RURAL TREATMENT (HEART) ACT.
HB1685	Underwood	TO CREATE THE GROCERY TAX RELIEF ACT; TO AMEND THE LAW CONCERNING THE SALES AND USE TAXES LEVIED ON FOOD AND FOOD INGREDIENTS, AS AFFIRMED BY REFERRED ACT 19 OF 1958; AND TO EXEMPT GROCERIES FROM STATE SALES AND USE TAXES.
HB1687	K. Moore	TO PROVIDE THAT A WATER AUTHORITY IS EXEMPT FROM ALL EXCISE TAXES.
HB1691	Torres	TO PROVIDE FOR CERTAIN PROPERTY TO BE EXEMPT FROM TAXATION; AND TO PROVIDE THAT CERTAIN MOTOR VEHICLES USED EXCLUSIVELY FOR PUBLIC CHARITY ARE EXEMPT FROM PERSONAL PROPERTY TAX.
HB1698	Torres	TO AMEND THE LAW CONCERNING THE INCOME TAX TREATMENT OF EMPLOYER CONTRIBUTIONS TO A HEALTHCARE SHARING MINISTRY OR OTHER MEDICAL COST-SHARING PROGRAM.
HB1699	McCullough	TO ADD FIREARM SAFETY DEVICES AND FIREARM STORAGE DEVICES TO THE SALES TAX HOLIDAY; AND TO DECLARE AN EMERGENCY.
HB1702	Wooldridge	TO AMEND THE SALES AND USE TAX EXEMPTIONS FOR CERTAIN MACHINERY AND EQUIPMENT USED IN MANUFACTURING; AND TO PROVIDE A SALES AND USE TAX EXEMPTION FOR MACHINERY AND EQUIPMENT USED IN CLOSED-LOOP RECYCLING.
HB1708	Underwood	THE KEEP THE BONUS, AXE THE TAX: THE NO-TAX BONUS ACT.
SB219	J. Dismang	TO REPEAL THE SUNSET PROVISION OF THE ARKANSAS MEDICAL MARIJUANA

SPECIAL ORDER OF BUSINESS – Thursday, March 13, 2025

Number	Sponsor	Subtitle
HB1303	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.

DEFERRED BILLS

Number	Sponsor	Subtitle
HB1015	D. Garner	TO AMEND THE INDIVIDUAL INCOME TAX LAWS; AND TO CREATE AN INCOME TAX CREDIT FOR DEPENDENT CHILDREN.
HB1019	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.
HB1021	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.
HB1026	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.
HB1063	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.
HB1065	Ray	TO CREATE THE INFLATION REDUCTION ACT OF 2025.
HB1066	Ray	TO INCREASE THE STANDARD DEDUCTION.
HB1216	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.
HB1435	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.
HB1072	C. Cooper	TO CLARIFY THE REQUIREMENTS FOR ESTABLISHING ELIGIBILITY FOR THE PROPERTY TAX EXEMPTION FOR DISABLED VETERANS, SURVIVING SPOUSES, AND MINOR DEPENDENT CHILDREN.
HB1203	Underwood	TO PROTECT ARKANSAS TAXPAYERS FROM A TAX TO COLLECT TAXES.
HB1404	C. Cooper	TO CREATE A TAX CREDIT FOR CONTRIBUTIONS TO A PREGNANCY HELP ORGANIZATION.
HB1438	Cavanaugh	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.
HB1464	Vaught	TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS FOR AND REPAIR

OF AGRICULTURAL EQUIPMENT AND MACHINERY.

- [HB1469](#) 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.
- [HB1472](#) 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.
- [HB1485](#) K. Brown TO CREATE A SALES AND USE TAX EXEMPTION FOR SALES TO CERTAIN
ORGANIZATIONS THAT SUPPORT VETERANS' FACILITIES.