

AGENDA
House Committee on Revenue and Taxation

Tuesday, March 18, 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

RE-REFERRED TO COMMITTEE

Number	Sponsor	Subtitle
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.

REGULAR AGENDA

Number	Sponsor	Subtitle
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.
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.
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.
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.
HB1657	Beck	TO AMEND THE ARKANSAS WOOD ENERGY PRODUCTS AND FOREST MAINTENANCE INCOME TAX CREDIT.

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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.
HB1715	Lundstrum	TO LIMIT THE INCREASE IN THE ASSESSED VALUE OF REAL PROPERTY AFTER A SALE OR OTHER TRANSFER OF REAL PROPERTY.
HB1732	Vaught	TO INCREASE THE AMOUNT OF THE INCOME TAX DEDUCTION ALLOWED FOR A TEACHER'S CLASSROOM INVESTMENT.
HB1738	Crawford	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR DISABLED VETERANS.
HB1750	Cavanaugh	TO REPEAL THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979; AND TO MAKE CONFORMING CHANGES.
HB1759	Milligan	TO INCREASE THE AMOUNT OF TIME A TAXPAYER HAS TO ASSESS TANGIBLE PERSONAL PROPERTY ACQUIRED DURING A CERTAIN TIME PERIOD.
HB1775	Lundstrum	TO PROHIBIT THE SEPARATE VALUATION AND ASSESSMENT OF AN ACCESSORY DWELLING UNIT FOR PURPOSES OF PROPERTY TAXES; AND TO AMEND THE METHOD OF VALUATION FOR CERTAIN RESIDENTIAL PROPERTY UNDER ARKANSAS CONSTITUTION, ARTICLE 16, § 5.
HB1787	Warren	TO PROVIDE AN INCOME TAX EXEMPTION FOR CERTAIN RETIREMENT BENEFITS RECEIVED BY LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS.

SB379	Crowell	TO REPEAL THE LAW REQUIRING THE TAX ADVISORY COUNCIL TO SUBMIT A REPORT.
SB381	Crowell	TO REPEAL THE LAW REQUIRING THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO SUBMIT A REPORT CONCERNING THE ACTIVITIES OF THE MULTISTATE TAX COMMISSION AND ARKANSAS'S PARTICIPATION IN THE ACTIVITIES OF THE COMMISSION.
SB382	Crowell	TO REPEAL THE REQUIREMENT THAT THE ARKANSAS DEVELOPMENT FINANCE AUTHORITY SUBMIT A REPORT CONCERNING THE CAPITAL ACCESS FUND.
SB383	Crowell	TO REPEAL THE ANNUAL REPORT REQUIRED UNDER THE VENTURE CAPITAL INVESTMENT ACT OF 2001.
SB384	Crowell	TO REPEAL THE REQUIREMENT THAT THE ARKANSAS DEVELOPMENT FINANCE AUTHORITY SUBMIT A PROGRAM FACT SHEET TO THE LEGISLATIVE COUNCIL AND ARKANSAS LEGISLATIVE AUDIT FOR EACH NEW BOND ISSUE.
SB385	Crowell	TO REPEAL THE REQUIREMENT THAT THE RURAL SERVICES DIVISION OF THE ARKANSAS ECONOMIC DEVELOPMENT COMMISSION SUBMIT A BIENNIAL REPORT CONCERNING THE ACTIVITIES OF THE DIVISION.
SB387	Crowell	TO REPEAL THE LAW REQUIRING OCCUPATIONAL LICENSING ENTITIES TO SUBMIT A REPORT CONCERNING THE NUMBER OF INDIVIDUALS GRANTED AUTOMATIC OCCUPATIONAL LICENSURE AND EXPEDITED OCCUPATIONAL LICENSURE.
SB389	Crowell	TO REPEAL THE LAW REQUIRING THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO SUBMIT A REPORT CONCERNING ALCOHOLIC BEVERAGES.

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.
HB1016	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.
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.
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.
HB1464	Vaught	TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS FOR AND REPAIR OF AGRICULTURAL EQUIPMENT AND MACHINERY.
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.
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.
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.
HB1485	K. Brown	TO CREATE A SALES AND USE TAX EXEMPTION FOR SALES TO CERTAIN ORGANIZATIONS THAT SUPPORT VETERANS' FACILITIES.
HB1540	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.