

**AGENDA (Revised 3/19/2025 @ 3:45 PM)**  
**Moved HB1216 and HB1636 to Regular Agenda**  
**House Committee on Revenue and Taxation**

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**Thursday, March 20, 2025**  
**10:00 AM**  
**Room 151, State Capitol**  
**Little Rock, Arkansas**

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Rep. Frances Cavanaugh, 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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**RE-REFERRED TO COMMITTEE**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1594</a>	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**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<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="#">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="#">HB1658</a>	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.
<a href="#">HB1665</a>	Wardlaw	TO AMEND THE LAW CONCERNING THE INSURANCE PREMIUM TAX; AND TO REPEAL THE CREDIT ALLOWED AGAINST THE INSURANCE PREMIUM TAX FOR ACCIDENT AND HEALTH COVERAGE BASED ON THE SALARY AND WAGES OF THE EMPLOYEES OF THE INSURER.
<a href="#">HB1670</a>	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.
<a href="#">HB1671</a>	L. Johnson	TO AMEND THE LAW CONCERNING THE GROSS RECEIPTS TAX; AND TO CREATE A GENERAL SALES AND USE TAX EXEMPTION FOR SALES TO

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QUALIFIED NONPROFIT ORGANIZATIONS.

<a href="#">HB1674</a>	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.
<a href="#">HB1685</a>	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.
<a href="#">HB1687</a>	K. Moore	TO PROVIDE THAT A WATER AUTHORITY IS EXEMPT FROM ALL EXCISE TAXES.
<a href="#">HB1698</a>	Torres	TO AMEND THE LAW CONCERNING THE INCOME TAX TREATMENT OF EMPLOYER CONTRIBUTIONS FOR AN EMPLOYEE'S MEMBERSHIP IN A HEALTHCARE SHARING MINISTRY OR OTHER MEDICAL COST-SHARING PROGRAM.
<a href="#">HB1699</a>	McCullough	TO ADD FIREARM SAFETY DEVICES AND FIREARM STORAGE DEVICES TO THE SALES TAX HOLIDAY; AND TO DECLARE AN EMERGENCY.
<a href="#">HB1702</a>	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.
<a href="#">HB1708</a>	Underwood	THE KEEP THE BONUS, AXE THE TAX: THE NO-TAX BONUS ACT.
<a href="#">HB1715</a>	Lundstrum	TO LIMIT THE INCREASE IN THE ASSESSED VALUE OF REAL PROPERTY AFTER A SALE OR OTHER TRANSFER OF REAL PROPERTY.
<a href="#">HB1732</a>	Vaught	TO INCREASE THE AMOUNT OF THE INCOME TAX DEDUCTION ALLOWED FOR A TEACHER'S CLASSROOM INVESTMENT.
<a href="#">HB1738</a>	Crawford	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR DISABLED VETERANS.
<a href="#">HB1750</a>	Cavenaugh	TO REPEAL THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979; AND TO MAKE CONFORMING CHANGES.
<a href="#">HB1759</a>	Milligan	TO INCREASE THE AMOUNT OF TIME A TAXPAYER HAS TO ASSESS TANGIBLE PERSONAL PROPERTY ACQUIRED DURING A CERTAIN TIME PERIOD.
<a href="#">HB1775</a>	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.
<a href="#">HB1787</a>	Warren	TO PROVIDE AN INCOME TAX EXEMPTION FOR CERTAIN RETIREMENT BENEFITS RECEIVED BY LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS.
<a href="#">SB379</a>	Crowell	TO REPEAL THE LAW REQUIRING THE TAX ADVISORY COUNCIL TO SUBMIT A REPORT.
<a href="#">SB381</a>	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.
<a href="#">SB382</a>	Crowell	TO REPEAL THE REQUIREMENT THAT THE ARKANSAS DEVELOPMENT FINANCE AUTHORITY SUBMIT A REPORT CONCERNING THE CAPITAL ACCESS FUND.
<a href="#">SB383</a>	Crowell	TO REPEAL THE ANNUAL REPORT REQUIRED UNDER THE VENTURE CAPITAL INVESTMENT ACT OF 2001.
<a href="#">SB384</a>	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.

<a href="#">SB385</a>	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.
<a href="#">SB387</a>	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.
<a href="#">SB389</a>	Crowell	TO REPEAL THE LAW REQUIRING THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO SUBMIT A REPORT CONCERNING ALCOHOLIC BEVERAGES.
<a href="#">HB1804</a>	Ray	TO AMEND THE LAW CONCERNING THE LEVY OF THE GROSS RECEIPTS TAX, AS AFFIRMED BY REFERRED ACT 19 OF 1958; TO PROVIDE A SALES TAX EXEMPTION FOR UTILITY VEGETATION LINE MANAGEMENT SERVICES.
<a href="#">HB1807</a>	Eaves	TO AMEND THE SALES TAX EXEMPTION FOR AIRCRAFT HELD FOR RESALE AND USED FOR RENTAL OR CHARTER; AND TO CLARIFY THE PERSONS ELIGIBLE FOR THE SALES TAX EXEMPTION FOR AIRCRAFT HELD FOR RESALE AND USED FOR RENTAL OR CHARTER.
<a href="#">HB1809</a>	Warren	TO ALLOW FOR PROPERTY OWNED BY A TRUST OR A LIMITED LIABILITY COMPANY TO QUALIFY AS A HOMESTEAD FOR PURPOSES OF THE PROPERTY TAX EXEMPTION FOR DISABLED VETERANS IN CERTAIN CIRCUMSTANCES.
<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="#">HB1636</a>	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.

## SPECIAL ORDER OF BUSINESS – Tuesday, April 1, 2025

Number	Sponsor	Subtitle
<a href="#">HB1657</a>	Beck	TO AMEND THE ARKANSAS WOOD ENERGY PRODUCTS AND FOREST MAINTENANCE INCOME TAX CREDIT.

### 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="#">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="#">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="#">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.
<a href="#">HB1190</a>	Vaught	TO CREATE AN INCOME TAX EXEMPTION FOR TEACHERS.
<a href="#">HB1203</a>	Underwood	TO PROTECT ARKANSAS TAXPAYERS FROM A TAX TO COLLECT TAXES.
<a href="#">HB1366</a>	Ennett	TO CREATE AN INCOME TAX CREDIT FOR QUALIFIED STORM SHELTERS.
<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.
<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="#">HB1464</a>	Vaught	TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS FOR AND REPAIR OF AGRICULTURAL EQUIPMENT AND MACHINERY.
<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="#">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.
<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="#">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.