

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

**Tuesday, April 1, 2025**  
**10:00 AM**  
**Room 151, State Capitol**  
**Little Rock, Arkansas**

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

**SPECIAL ORDER OF BUSINESS**

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

**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="#">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="#">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="#">HB1732</a>	Vaught	TO INCREASE THE AMOUNT OF THE INCOME TAX DEDUCTION ALLOWED FOR A TEACHER'S CLASSROOM INVESTMENT.
<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.
<a href="#">HB1738</a>	Crawford	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR DISABLED VETERANS.
<a href="#">HB1750</a>	Cavanaugh	TO REPEAL THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979; AND TO MAKE CONFORMING CHANGES.
<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

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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="#">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="#">HB1822</a>	Underwood	THE OVERTIME BUT NOT OVERTAXED ACT.
<a href="#">HB1828</a>	Breaux	TO CREATE A SALES AND USE TAX EXEMPTION FOR INSPIRATION POINT CENTER FOR THE ARTS, INC.
<a href="#">HB1851</a>	Jean	TO AMEND THE SALES TAX EXEMPTION FOR FOOD, FOOD INGREDIENTS, AND PREPARED FOOD SOLD IN A PUBLIC, COMMON, HIGH SCHOOL, OR COLLEGE CAFETERIA OR DINING FACILITY.
<a href="#">HB1857</a>	L. Johnson	TO AMEND THE LAW CONCERNING THE COLLECTION OF SALES AND USE TAX ON THE SALE OF A NEW OR USED MOTORBOAT; AND TO PROVIDE FOR THE DIRECT PAYMENT OF SALES AND USE TAX ON A MOTORBOAT SOLD BY A MOTORBOAT DEALER.
<a href="#">HB1862</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="#">HB1881</a>	Ennett	TO ADD MENSTRUAL DISCHARGE COLLECTION DEVICES TO THE LIST OF ITEMS EXEMPT FROM SALES AND USE TAX DURING THE SALES TAX HOLIDAY.
<a href="#">SB422</a>	C. Tucker	TO ALLOW NONPROFIT ORGANIZATIONS TO CONTRIBUTE TO A NEW OR EXISTING ARKANSAS BRIGHTER FUTURE FUND PLAN ACCOUNT; AND TO REQUIRE THE TREASURER OF STATE TO FACILITATE CONTRIBUTIONS BY A NONPROFIT ORGANIZATION.

#### **DEFERRED BILLS**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<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.
<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="#">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

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.