

**AGENDA (Revised 4-4-2025 @ 8:41 AM)**  
**Added Bills**  
**House Committee on Revenue and Taxation**

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**Monday, April 7, 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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**REGULAR AGENDA**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#"><u>HB1698</u></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="#"><u>HB1699</u></a>	McCullough	TO ADD FIREARM SAFETY DEVICES AND FIREARM STORAGE DEVICES TO THE SALES TAX HOLIDAY; AND TO DECLARE AN EMERGENCY.
<a href="#"><u>HB1702</u></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="#"><u>HB1738</u></a>	Crawford	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR DISABLED VETERANS.
<a href="#"><u>HB1750</u></a>	Cavanaugh	TO REPEAL THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979; AND TO MAKE CONFORMING CHANGES.
<a href="#"><u>HB1804</u></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="#"><u>HB1828</u></a>	Breaux	TO CREATE A SALES AND USE TAX EXEMPTION FOR INSPIRATION POINT CENTER FOR THE ARTS, INC.
<a href="#"><u>HB1857</u></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="#"><u>HB1862</u></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="#"><u>HB1881</u></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="#"><u>HB1904</u></a>	Lundstrum	TO AMEND THE PENALTIES IMPOSED FOR FAILURE TO COMPLY WITH THE ARKANSAS TAX PROCEDURE ACT.

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<a href="#">HB1910</a>	Lundstrum	TO ALLOW A DEDUCTION FOR CERTAIN QUALIFIED BUSINESS EXPENSES UNDER THE INCOME TAX ACT OF 1929.
<a href="#">HB1920</a>	McClure	TO TRANSFER GENERAL REVENUE TO THE AGING AND ADULT SERVICES FUND ACCOUNT TO BE USED FOR FOOD SERVICES BENEFITING THE ELDERLY; AND TO DECLARE AN EMERGENCY.
<a href="#">HB1922</a>	Maddox	TO AMEND THE CONSOLIDATED INCENTIVE ACT OF 2003; TO CREATE AN INCOME TAX CREDIT FOR RELOCATING CORPORATE HEADQUARTERS TO THIS STATE; AND TO ENCOURAGE CORPORATIONS TO RELOCATE TO ARKANSAS.
<a href="#">HB1932</a>	McCollum	TO AMEND LAWS CONCERNING THE CORPORATE FRANCHISE TAX; TO REPEAL THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979; AND TO REQUIRE AN ANNUAL REPORT FOR CORPORATIONS.
<a href="#">HB1935</a>	Eaves	TO CREATE A MODERNIZATION AND AUTOMATION TAX CREDIT TO ENCOURAGE INVESTMENT BY EXISTING BUSINESSES WITHIN THE STATE.
<a href="#">HB1970</a>	Beaty Jr.	TO AMEND THE LAW CONCERNING THE PREPAYMENT OF SALES TAX; AND TO INCREASE THE THRESHOLD FOR RETAILERS WHO ARE REQUIRED TO PREPAY SALES TAX.
<a href="#">HB1971</a>	Beaty Jr.	TO AMEND THE REQUIREMENTS CONCERNING THE INFORMATION THAT SHALL BE PROVIDED TO A CITY OR COUNTY BY THE DEPARTMENT OF FINANCE AND ADMINISTRATION.
<a href="#">HB1972</a>	M. McElroy	TO CREATE A SALES AND USE TAX EXEMPTION FOR THE HELENA WEST HELENA FUTURE LEADERS YOUTH SPORTS ASSOCIATION.
<a href="#">SB408</a>	B. Johnson	TO PROVIDE AN INCOME TAX EXEMPTION FOR CERTAIN PAYMENTS BY THE UNITED STATES DEPARTMENT OF AGRICULTURE.
<a href="#">SB494</a>	J. Bryant	TO REDUCE THE NUMBER AND TYPES OF PERMITS ISSUED BY ARKANSAS TOBACCO CONTROL; AND TO CONSOLIDATE SEVERAL PERMITS INTO A SINGLE PERMIT UNDER THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977.
<a href="#">SB495</a>	J. Bryant	TO AMEND DEFINITIONS USED UNDER THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977; AND TO AMEND THE DEFINITION OF "INVOICE" AND THE DEFINITION OF "INVOICE PRICE" USED UNDER THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977.
<a href="#">SB529</a>	B. Johnson	TO AMEND THE INDEPENDENT TAX APPEALS COMMISSION ACT.
<a href="#">SB530</a>	B. Davis	TO AMEND THE ARKANSAS WOOD ENERGY PRODUCTS AND FOREST MAINTENANCE INCOME TAX CREDIT.

#### **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="#">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 RESOURCE CENTER.
<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>	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.
<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="#">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="#">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="#">HB1665</a>	Wardlaw	TO REPEAL THE CREDIT ALLOWED AGAINST THE INSURANCE PREMIUM TAX FOR ACCIDENT AND HEALTH COMPREHENSIVE HOSPITAL AND MEDICAL 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 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="#">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="#">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="#">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="#">HB1687</a>	K. Moore	TO PROVIDE THAT A WATER AUTHORITY IS EXEMPT FROM ALL EXCISE TAXES.
<a href="#">HB1732</a>	Vaught	TO INCREASE THE AMOUNT OF THE INCOME TAX DEDUCTION ALLOWED FOR A TEACHER'S CLASSROOM INVESTMENT.
<a href="#">HB1787</a>	Warren	TO PROVIDE AN INCOME TAX EXEMPTION FOR CERTAIN RETIREMENT BENEFITS RECEIVED BY LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS.
<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="#">HB1822</a>	Underwood	THE OVERTIME BUT NOT OVERTAXED ACT.