

1 State of Arkansas  
2 95th General Assembly  
3 Regular Session, 2025  
4

# A Bill

HOUSE BILL 1907

5 By: Representative Lundstrum  
6 By: Senator J. Petty  
7

## For An Act To Be Entitled

8  
9 AN ACT TO AMEND THE INCOME TAX DEDUCTION FOR  
10 DEPRECIATION AND THE EXPENSING OF PROPERTY; TO ADOPT  
11 FEDERAL INCOME TAX LAW CONCERNING THE DEDUCTION FOR  
12 DEPRECIATION AND THE EXPENSING OF PROPERTY; AND FOR  
13 OTHER PURPOSES.  
14

## Subtitle

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17 TO AMEND THE INCOME TAX DEDUCTION FOR  
18 DEPRECIATION AND THE EXPENSING OF  
19 PROPERTY; AND TO ADOPT FEDERAL INCOME  
20 TAX LAW CONCERNING THE DEDUCTION FOR  
21 DEPRECIATION AND THE EXPENSING OF  
22 PROPERTY.  
23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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26 SECTION 1. Arkansas Code § 26-51-428(a)(1), concerning the income tax  
27 deduction for depreciation and the expensing of property, is amended to read  
28 as follows:

29 (a)(1)(A) Title 26 U.S.C. §§ 167 and 168(a)-(j), as in effect on  
30 January 1, 2019, are adopted for the purpose of computing Arkansas income tax  
31 liability for property purchased in tax years beginning on or after January  
32 1, 2014.

33 (B) Title 26 U.S.C. §§ 167 and 168, as in effect on  
34 January 1, 2025, are adopted for the purpose of computing Arkansas income tax  
35 liability for property purchased in tax years beginning on or after January  
36 1, 2025.



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SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax years beginning on or after January 1, 2025.