

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

A Bill

HOUSE BILL 1910

4
5 By: Representative Lundstrum
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For An Act To Be Entitled

8
9 AN ACT TO ALLOW A DEDUCTION FOR CERTAIN QUALIFIED
10 BUSINESS EXPENSES UNDER THE INCOME TAX ACT OF 1929;
11 AND FOR OTHER PURPOSES.
12
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Subtitle

14
15 TO ALLOW A DEDUCTION FOR CERTAIN
16 QUALIFIED BUSINESS EXPENSES UNDER THE
17 INCOME TAX ACT OF 1929.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 4, is
22 amended to add an additional section to read as follows:

23 26-51-462. Deduction – Qualified business expenses.

24 Title 26 U.S.C. § 199A(a)-(h), as in effect on January 1, 2025,
25 regarding the deduction for qualified business income, is adopted for the
26 purpose of computing Arkansas income tax liability.
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28 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax
29 years beginning on or after January 1, 2025.
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