

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

# A Bill

SENATE BILL 256

4  
5 By: Senator J. Dotson  
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## For An Act To Be Entitled

8  
9 AN ACT TO AMEND THE ARKANSAS CORPORATE FRANCHISE TAX  
10 ACT OF 1979; TO REDUCE THE MINIMUM FRANCHISE TAX FOR  
11 CERTAIN CORPORATIONS; AND FOR OTHER PURPOSES.  
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## Subtitle

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15 TO AMEND THE ARKANSAS CORPORATE  
16 FRANCHISE TAX ACT OF 1979; AND TO REDUCE  
17 THE MINIMUM FRANCHISE TAX FOR CERTAIN  
18 CORPORATIONS.  
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 SECTION 1. Arkansas Code § 26-54-104(a)(6)(B), concerning the annual  
23 franchise tax for certain corporations, is amended to read as follows:

24 (B) No corporation shall pay an annual tax of less than  
25 ~~one hundred fifty dollars (\$150)~~ one hundred dollars (\$100);  
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27 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax  
28 years beginning on or after January 1, 2026.  
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