

AGENDA (Revised 3-31-2025 @ 1:14 PM)
Moved HB1687 to Regular 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

Number	Sponsor	Subtitle
<u>HB1657</u>	Beck	TO AMEND THE ARKANSAS WOOD ENERGY PRODUCTS AND FOREST MAINTENANCE INCOME TAX CREDIT.

REGULAR AGENDA

Number	Sponsor	Subtitle
<u>HB1026</u>	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.
<u>HB1216</u>	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.
<u>HB1469</u>	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.
<u>HB1472</u>	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.
<u>HB1636</u>	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.
<u>HB1671</u>	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.
<u>HB1687</u>	K. Moore	TO PROVIDE THAT A WATER AUTHORITY IS EXEMPT FROM ALL EXCISE TAXES.
<u>HB1732</u>	Vaught	TO INCREASE THE AMOUNT OF THE INCOME TAX DEDUCTION ALLOWED FOR A TEACHER'S CLASSROOM INVESTMENT.

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HB1738	Crawford	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR DISABLED VETERANS.
HB1750	Cavanaugh	TO REPEAL THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979; AND TO MAKE CONFORMING CHANGES.
HB1787	Warren	TO PROVIDE AN INCOME TAX EXEMPTION FOR CERTAIN RETIREMENT BENEFITS RECEIVED BY LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS.
HB1804	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.
HB1807	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.
HB1809	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.
HB1822	Underwood	THE OVERTIME BUT NOT OVERTAXED ACT.
HB1828	Breaux	TO CREATE A SALES AND USE TAX EXEMPTION FOR INSPIRATION POINT CENTER FOR THE ARTS, INC.
HB1851	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.
HB1857	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.
HB1862	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.
HB1881	Ennett	TO ADD MENSTRUAL DISCHARGE COLLECTION DEVICES TO THE LIST OF ITEMS EXEMPT FROM SALES AND USE TAX DURING THE SALES TAX HOLIDAY.
SB422	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

Number	Sponsor	Subtitle
HB1015	D. Garner	TO AMEND THE INDIVIDUAL INCOME TAX LAWS; AND TO CREATE AN INCOME TAX CREDIT FOR DEPENDENT CHILDREN.
HB1016	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.
HB1018	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.
HB1019	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.
HB1021	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.
HB1063	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.
HB1065	Ray	TO CREATE THE INFLATION REDUCTION ACT OF 2025.
HB1076	Hudson	TO CREATE THE CARING FOR CAREGIVERS ACT; AND TO PROVIDE AN INCOME TAX CREDIT FOR EXPENSES INCURRED IN CARING FOR CERTAIN FAMILY MEMBERS.
HB1116	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.
HB1190	Vaught	TO CREATE AN INCOME TAX EXEMPTION FOR TEACHERS.
HB1203	Underwood	TO PROTECT ARKANSAS TAXPAYERS FROM A TAX TO COLLECT TAXES.
HB1366	Ennett	TO CREATE AN INCOME TAX CREDIT FOR QUALIFIED STORM SHELTERS.
HB1388	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.
HB1404	C. Cooper	TO CREATE A TAX CREDIT FOR CONTRIBUTIONS TO A PREGNANCY HELP ORGANIZATION.
HB1435	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.
HB1464	Vaught	TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS FOR AND REPAIR OF AGRICULTURAL EQUIPMENT AND MACHINERY.
HB1485	K. Brown	TO CREATE A SALES AND USE TAX EXEMPTION FOR SALES TO CERTAIN ORGANIZATIONS THAT SUPPORT VETERANS' FACILITIES.
HB1540	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.
HB1500	Beaty Jr.	TO ENHANCE ECONOMIC COMPETITIVENESS BY REPEALING THE THROWBACK RULE.
HB1501	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.
HB1538	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.
HB1665	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.

HB1674	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.
HB1685	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.
HB1698	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.
HB1699	McCullough	TO ADD FIREARM SAFETY DEVICES AND FIREARM STORAGE DEVICES TO THE SALES TAX HOLIDAY; AND TO DECLARE AN EMERGENCY.
HB1702	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.
HB1708	Underwood	THE KEEP THE BONUS, AXE THE TAX: THE NO-TAX BONUS ACT.
HB1715	Lundstrum	TO LIMIT THE INCREASE IN THE ASSESSED VALUE OF REAL PROPERTY AFTER A SALE OR OTHER TRANSFER OF REAL PROPERTY.
HB1775	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.