

AGENDA
House Committee on Revenue and Taxation

Tuesday, April 8, 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

REGULAR AGENDA

Number	Sponsor	Subtitle
<u>HB1698</u>	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.
<u>HB1699</u>	McCullough	TO ADD FIREARM SAFETY DEVICES AND FIREARM STORAGE DEVICES TO THE SALES TAX HOLIDAY; AND TO DECLARE AN EMERGENCY.
<u>HB1702</u>	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.
<u>HB1738</u>	Crawford	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR DISABLED VETERANS.
<u>HB1750</u>	Cavanaugh	TO REPEAL THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979; AND TO MAKE CONFORMING CHANGES.
<u>HB1804</u>	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.
<u>HB1828</u>	Breaux	TO CREATE A SALES AND USE TAX EXEMPTION FOR INSPIRATION POINT CENTER FOR THE ARTS, INC.
<u>HB1857</u>	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.
<u>HB1862</u>	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.
<u>HB1881</u>	Ennett	TO ADD MENSTRUAL DISCHARGE COLLECTION DEVICES TO THE LIST OF ITEMS EXEMPT FROM SALES AND USE TAX DURING THE SALES TAX HOLIDAY.
<u>HB1904</u>	Lundstrum	TO AMEND THE PENALTIES IMPOSED FOR FAILURE TO COMPLY WITH THE ARKANSAS TAX PROCEDURE ACT.
<u>HB1910</u>	Lundstrum	TO ALLOW A DEDUCTION FOR CERTAIN QUALIFIED BUSINESS EXPENSES

Notice: Silence your cell phones. Keep your personal conversations to a minimum. Observe restrictions designating areas as '*Members and Staff Only*'.

UNDER THE INCOME TAX ACT OF 1929.

HB1932	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.
HB1960	Wardlaw	TO PROVIDE THAT THE LESSEE OF A LEASED MOTOR VEHICLE IS THE OWNER FOR PURPOSES OF THE ASSESSMENT AND PAYMENT OF PROPERTY TAXES; AND TO AMEND THE LAW CONCERNING LOCAL SALES AND USE TAXES ON CERTAIN TANGIBLE PERSONAL PROPERTY.
HB1968	Perry	TO REQUIRE THE COLLECTION OF SALES TAX AT THE POINT OF SALE FOR THE SALE OF A NEW OR USED MOTOR VEHICLE, TRAILER, OR SEMITRAILER BY A DEALER; AND TO AMEND LAW AFFIRMED BY REFERRED ACT 19 OF 1958.
HB1970	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.
HB1971	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.
HB1972	M. McElroy	TO CREATE A SALES AND USE TAX EXEMPTION FOR THE HELENA WEST HELENA FUTURE LEADERS YOUTH SPORTS ASSOCIATION.
HB1985	D. Garner	TO CREATE THE ARKANSAS RENTER REFUND ACT; AND TO PROVIDE AN INCOME TAX CREDIT FOR CERTAIN TAXPAYERS WHO ARE RESIDENTIAL TENANTS.
SB530	B. Davis	TO AMEND THE ARKANSAS WOOD ENERGY PRODUCTS AND FOREST MAINTENANCE INCOME TAX CREDIT.
SB567	Crowell	TO AMEND AND MODERNIZE THE LAW CONCERNING THE APPORTIONMENT OF INCOME DERIVED FROM MULTISTATE OPERATIONS; AND TO CHANGE THE METHOD FOR SOURCING OF RECEIPTS FOR SERVICES AND INTANGIBLES.
SB577	J. Petty	TO AMEND THE LAW CONCERNING LOCAL SALES AND USE TAXES; AND TO REQUIRE THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO NOTIFY LOCAL GOVERNMENTS CONCERNING SALES AND USE TAXES THAT ARE SET TO EXPIRE.
SB605	J. Dismang	TO CREATE THE DELTA TETRAHYDROCANNABINOL EXCISE TAX ACT; AND TO TAX DELTA TETRAHYDROCANNABINOL PRODUCTS.

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.
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 RESOURCE CENTER.
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.
HB1438	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.
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.
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.
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.
HB1665	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.
HB1670	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.

HB1671	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.
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.
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.
HB1026	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.
HB1469	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.
HB1472	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.
HB1687	K. Moore	TO PROVIDE THAT A WATER AUTHORITY IS EXEMPT FROM ALL EXCISE TAXES.
HB1732	Vaught	TO INCREASE THE AMOUNT OF THE INCOME TAX DEDUCTION ALLOWED FOR A TEACHER'S CLASSROOM INVESTMENT.
HB1787	Warren	TO PROVIDE AN INCOME TAX EXEMPTION FOR CERTAIN RETIREMENT BENEFITS RECEIVED BY LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS.
HB1216	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.
HB1822	Underwood	THE OVERTIME BUT NOT OVERTAXED ACT.