

State of Arkansas

As Engrossed: H4/3/25

95th General Assembly

A Bill

Regular Session, 2025

HOUSE BILL 1404

By: Representative C. Cooper

By: Senator J. Payton

For An Act To Be Entitled

AN ACT TO CREATE A TAX CREDIT FOR CONTRIBUTIONS TO A
PREGNANCY RESOURCE CENTER; AND FOR OTHER PURPOSES.

Subtitle

TO CREATE A TAX CREDIT FOR CONTRIBUTIONS
TO A PREGNANCY RESOURCE CENTER.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5, is
amended to add an additional section to read as follows:

26-51-518. Contributions to pregnancy resource center – Definitions.

(a) As used in this section:

(1) "Contribution" means a donation of cash, stock, bonds, or
other marketable securities or real property;

(2) "Pregnancy resource center" means an organization that:

(i) Seeks to provide a range of services to
individuals facing an unintended pregnancy with the intention of encouraging
pregnant women to give birth to their unborn children; and

(ii) Does not:

(a) Perform, prescribe, encourage, or provide
referrals for abortions; or

(b) Affiliate with an organization that
performs, prescribes, encourages, or provides referrals for abortions; and

(3) "Taxpayer" means a natural person who is subject to or
liable for the income tax imposed under this chapter.

(i) (b) There is allowed an income tax credit against



1 the income tax imposed by this chapter in the amount equal to fifty percent
2 (50%) of the total amount of contributions a taxpayer made to a pregnancy
3 resource center during the tax year.

4 (c) The amount of the income tax credit under this section that may be
5 claimed by the taxpayer in a tax year shall not exceed the amount of income
6 tax due by the taxpayer.

7 (d) A contribution for which an income tax credit is claimed under
8 this section is not deductible or otherwise permitted to offset any other
9 income from the tax year in which the contribution was made.

10 (e) The Department of Finance and Administration may promulgate rules
11 necessary to implement this section.

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

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16 /s/C. Cooper
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