

State of Arkansas
93rd General Assembly
Regular Session, 2021

A Bill

SENATE BILL 667

By: Senators B. Davis, T. Garner

By: Representative Pilkington

For An Act To Be Entitled

AN ACT TO AMEND THE INCOME TAX LAWS; TO CREATE AN INCOME TAX CREDIT FOR A BUSINESS THAT INSTALLS A CHANGING TABLE WITHIN ITS PLACE OF BUSINESS; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE INCOME TAX LAWS; AND TO CREATE AN INCOME TAX CREDIT FOR A BUSINESS THAT INSTALLS A CHANGING TABLE WITHIN ITS PLACE OF BUSINESS.

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:

26-51-515. Changing table credit.

(a) As used in this section, "changing table" means a table or other device used to change a child's or an adult's diaper or clothes.

(b) There is allowed an income tax credit against the income tax imposed by this chapter in an amount equal to the cost to a taxpayer of purchasing and installing one or more changing tables in public restrooms located within the taxpayer's business.

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

(d) Any unused income tax credit under this section may be carried



forward for one (1) year following the tax year in which the income tax credit was earned.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax years beginning on or after January 1, 2021.