

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas  
94th General Assembly  
Regular Session, 2023

# A Bill

HOUSE BILL 1400

By: Representative Hudson

## For An Act To Be Entitled

AN ACT TO AMEND ARKANSAS INCOME TAX LAW; TO ADOPT THE FEDERAL TAX CREDIT FOR EMPLOYERS WHO PROVIDE PAID FAMILY AND MEDICAL LEAVE FOR THEIR EMPLOYEES; AND FOR OTHER PURPOSES.

## Subtitle

TO ADOPT THE FEDERAL TAX CREDIT FOR EMPLOYERS WHO PROVIDE PAID FAMILY AND MEDICAL LEAVE FOR THEIR EMPLOYEES.

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:

26-51-517. Tax credit for employers who provide paid family and medical leave.

Title 26 U.S.C. § 45S, as in effect January 1, 2022, is adopted for purposes of computing Arkansas income tax liability for employers who provide paid family and medical leave to their employees on or after January 1, 2023.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax years beginning on or after January 1, 2023.

