

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

State of Arkansas
95th General Assembly
Regular Session, 2025

As Engrossed: H4/3/25

A Bill

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



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

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

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

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

/s/C. Cooper