

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

State of Arkansas
95th General Assembly
Regular Session, 2025

A Bill

HOUSE BILL 1910

By: Representative Lundstrum

For An Act To Be Entitled

AN ACT TO ALLOW A DEDUCTION FOR CERTAIN QUALIFIED
BUSINESS EXPENSES UNDER THE INCOME TAX ACT OF 1929;
AND FOR OTHER PURPOSES.

Subtitle

TO ALLOW A DEDUCTION FOR CERTAIN
QUALIFIED BUSINESS EXPENSES UNDER THE
INCOME TAX ACT OF 1929.

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

SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 4, is amended to add an additional section to read as follows:

26-51-462. Deduction – Qualified business expenses.

Title 26 U.S.C. § 199A(a)-(h), as in effect on January 1, 2025, regarding the deduction for qualified business income, is adopted for the purpose of computing Arkansas income tax liability.

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

