

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

SENATE BILL 256

By: Senator J. Dotson

For An Act To Be Entitled

AN ACT TO AMEND THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979; TO REDUCE THE MINIMUM FRANCHISE TAX FOR CERTAIN CORPORATIONS; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979; AND TO REDUCE THE MINIMUM FRANCHISE TAX FOR CERTAIN CORPORATIONS.

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

SECTION 1. Arkansas Code § 26-54-104(a)(6)(B), concerning the annual franchise tax for certain corporations, is amended to read as follows:

(B) No corporation shall pay an annual tax of less than ~~one hundred fifty dollars (\$150)~~ one hundred dollars (\$100);

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax years beginning on or after January 1, 2026.

