

1 State of Arkansas
2 94th General Assembly
3 Regular Session, 2023
4

A Bill

HOUSE BILL 1400

5 By: Representative Hudson
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For An Act To Be Entitled

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

14 TO ADOPT THE FEDERAL TAX CREDIT FOR
15 EMPLOYERS WHO PROVIDE PAID FAMILY AND
16 MEDICAL LEAVE FOR THEIR EMPLOYEES.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5, is
23 amended to add an additional section to read as follows:

24 26-51-517. Tax credit for employers who provide paid family and
25 medical leave.

26 Title 26 U.S.C. § 45S, as in effect January 1, 2022, is adopted for
27 purposes of computing Arkansas income tax liability for employers who provide
28 paid family and medical leave to their employees on or after January 1, 2023.
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30 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax
31 years beginning on or after January 1, 2023.
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