

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

A Bill

SENATE BILL 667

5 By: Senators B. Davis, T. Garner
6 By: Representative Pilkington
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE INCOME TAX LAWS; TO CREATE AN
10 INCOME TAX CREDIT FOR A BUSINESS THAT INSTALLS A
11 CHANGING TABLE WITHIN ITS PLACE OF BUSINESS; AND FOR
12 OTHER PURPOSES.
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Subtitle

15 TO AMEND THE INCOME TAX LAWS; AND TO
16 CREATE AN INCOME TAX CREDIT FOR A
17 BUSINESS THAT INSTALLS A CHANGING TABLE
18 WITHIN ITS PLACE OF BUSINESS.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5, is
25 amended to add an additional section to read as follows:

26 26-51-515. Changing table credit.

27 (a) As used in this section, "changing table" means a table or other
28 device used to change a child's or an adult's diaper or clothes.

29 (b) There is allowed an income tax credit against the income tax
30 imposed by this chapter in an amount equal to the cost to a taxpayer of
31 purchasing and installing one or more changing tables in public restrooms
32 located within the taxpayer's business.

33 (c) The amount of the income tax credit under this section that may be
34 claimed by the taxpayer in a tax year shall not exceed the amount of income
35 tax due by the taxpayer.

36 (d) Any unused income tax credit under this section may be carried



1 forward for one (1) year following the tax year in which the income tax
2 credit was earned.

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4 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax
5 years beginning on or after January 1, 2021.