Legislative Summary 2019

92ND General Assembly
Historic Session for Business

Legislation adopted by the 92nd General Assembly will enhance the vitality of the Arkansas business community for years to come. Governor Asa Hutchinson said this about the session, “I think I would make the claim that this last legislative session was the GOAT ... the greatest of all time.”

We'll leave it to historians to rank the sessions, but multiple issues we've worked on for more than a decade were adopted. For employers, the most significant changes will be a reduction in corporate, individual and unemployment insurance taxes, which will provide at least $100 million per year in savings!

Arkansas Advantage 2030

In 2015, the Arkansas State Chamber/AIA commissioned a study to identify the critical areas that needed to be improved to make Arkansas more competitive. “Arkansas Advantage 2030” identified four areas that Arkansas must improve to increase its competitiveness with other states:

- Improve Worker Readiness
  Goal: Give Arkansas Businesses a Competitive Advantage by Having the Best Trained and Educated Workforce for the Jobs of the Future

- Improve the Arkansas Business Climate
  Goal: Move Arkansas into the Best (Top 15) ranked States for Business Climate

- Improve the Arkansas Legal Climate
  Goal: To Promote Business Expansion and Economic Growth through a more Consistent and Competitive Civil Justice System

- Maximize the Impact of Economic Development Efforts and the Tools for Success
  Goal: Create and Maintain a “Best-of-Class” State Economic and Workforce Development Delivery System and to Create the Tools for the System to be Successful

2019 Legislative Agenda

Our 2019 Legislative Agenda addressed issues from the Arkansas Advantage 2030 study. Each of our issue-based committees met in the fall of 2018 to discuss and identify issues that would move Arkansas forward. The Agenda was then reviewed and approved by our Boards of Directors. We then shared the agenda with the Governor and legislative leaders. We developed 11 bills and two Joint Resolutions on the Priority Issues from our Agenda and all were adopted. These bills and resolutions addressed the following issues:

- Unemployment Insurance
- Taxation
- Workforce Quality & Education
- Transportation & Infrastructure
- Ballot Initiative Process
- Labor & Employment
- Legal Environment

13 State Chamber/AIA priority bills passed

Over $100 million in annual savings to employers
Legislative Support
We commend members of the General Assembly on the hard work they did over 87 days and the value to the state of what they accomplished. We are also very thankful that 88 percent of the entire legislature voted with us at least 70 percent of the time on key business and economic issues.

Advocacy Activities
We hosted a Business 101 session December 11, 2018 that was open to all members of the General Assembly. Education information on key issues for business were presented.

Our Legislative Reception in the “Big Tent” was held January 22, 2019 and drew more than 300 people including our members, a majority of the Legislators and Constitutional officers, and other state government officials.

Each Monday we hosted a luncheon for the business lobbyist community. We heard from legislative leaders, the Governor’s Chief of Staff and closed the series with Governor Hutchinson.

The State Chamber/AIA Daily Legislative Update was provided by email each day of the Session. This provided readers with daily lists of bills added to our tracking system along with summaries of key bills and their status. Several “calls to action” for grassroots support of the most important bills were issued. Response to those calls was effective.

2020 General Election
There is still important work to be done. Two-thirds of the highway maintenance funding will need to be adopted by the people in the 2020 General Election, as will a major piece of the ballot initiative reform.

Business Matters.

2019 Governmental Affairs Team (left to right): Andrew Parker, Director of Governmental Affairs; Hannah Barr, Intern; Randy Zook, President & CEO; Toni Lindsey, Director of Governmental Affairs Northwest Arkansas; and Kenny Hall, Executive Vice President
Leadership

Arkansas State Chamber of Commerce Officers

Chairman of the Board:
Phil Baldwin
Citizens Bank

Immediate Past Chairman:
Ray C. Dillon
Deltic Timber Corporation (Retired)

Vice Chairman:
Curtis Barnett
Arkansas Blue Cross and Blue Shield

Vice Chairman:
John Burgess
Mainstream Technologies, Inc.

Vice Chairman:
Raymond M. Burns
Rogers-Lowell Area Chamber of Commerce

State Chamber/AIA Treasurer

Vice Chairman:
Laura Landreaux
Entergy

Vice Chairman:
Michael Lindsey
Walmart Inc.

Vice Chairman:
Andy Miller
Flywheel Energy

Vice Chairman:
Nelson Peacock
NWA Council

Vice Chairman:
Frank Thomas
Stephens Inc.

Vice Chairman:
Ronnie Dedman
AT&T Arkansas

Vice Chairman:
Gary Head
Signature Bank of Arkansas

Arkansas State Chamber of Commerce Officers

Chairman of the Board:
Grady E. Harvell
W&W | AFCO Division

Immediate Past Chairman:
Haskell L. Dickinson
McGeorge Contracting Company Inc.

Vice Chairman:
Chris Hart
Central Moloney Inc.

Vice Chairman:
David Peacock
Hytrol Conveyor Company Inc.

Vice Chairman:
Paul Rivera
Caterpillar Inc.

Vice Chairman:
Ray Dillon
Retired

Vice Chairman:
Mindy K. West
Murphy USA Inc.

Vice Chairman:
Greg Williams
Nabholz Construction Services

2018 PAC Chairs

Vice Chairman:
Jeffrey Wood
Tyson Foods, Inc.

Vice Chairman:
Bill Reed
Riceland Foods Inc. (Retired)

Past Chairman:
Ray Dillon
Retired

Past Chairman:
Thad Solomon
Nucor-Yamato Steel

Past Chairman:
Gregory West
Murphy USA Inc.

Past Chairman:
Jeffrey Wood
Tyson Foods, Inc.

Past Chairman:
Bill Reed
Riceland Foods Inc. (Retired)

Past Chairman:
Andy Miller
Flywheel Energy, LLC

Past Chairman:
Ray Dillon
Retired
2019 State Chamber Board

David Avery  
Windstream  
Gary Beasley  
E.C. Barton & Company  
Scott Bennett  
Arkansas Department of Transportation  
Don Bobbitt  
University of Arkansas System  
Walter Bryant  
CenterPoint Energy  
James W. Carr  
Harding University  
Bret Carroll  
Conway Corporation  
Davy Carter  
Centennial Bank  
Joe Carter  
Snyder Environmental  
Marty Casteel  
Simmons First National Bank  
Marvin Childers  
The Poultry Federation  
Ed Choate  
Delta Dental of Arkansas Inc.  
R. Andrew Clyde  
Murphy USA Inc.  
Mel Coleman  
North Arkansas Electric Cooperative  
Steven Collier  
ARcare  
John Cooper  
Cooper Communities Inc.  
Carlton Davis  
Warren Bank & Trust Company  
Rich Davis  
Black Hills Energy  
Houston D. Davis  
University of Central Arkansas  
Bryan Day  
Little Rock Port Authority  
Angela DeLille  
Cox Communications  
Steve Edwards  
GES Inc./Food Giant  
Bradley Hardin  
AEP Southwestern Electric Power Company  
Michael Harvey  
NWA Council  
Daniel Heard  
Uniti Group Inc.  
Duane Highley  
Arkansas Electric Cooperatives  
Alan Hope  
Powers of Arkansas, Inc.  
Tom Hopper  
Crafton Tull and Associates  
Karla Hughes  
University of Arkansas at Monticello  
Troy Keeping  
Keeping Consulting  
Kurt Knickrehn  
McGriff Insurance  
George Knollmeyer  
Ben E. Keith Company  
Benny M. Koontz  
Koontz Electric Company Inc.  
Kim Linam  
Arkansas Oklahoma Gas Corporation  
Randy Massanelli  
University of Arkansas  
David Moore  
Farm Bureau Mutual Insurance Company of AR, Inc.  
Michael S. Moore  
Friday Eldridge & Clark LLP  
Mike Myers  
Winrock International  
Lesley Nalley  
Hot Springs Village POA  
Gary Newton  
Arkansas Leans  
Michael O. Parker  
Dover Dixon Horne PLLC  
Rob Radley  
OG&E  
Chris Raymer  
Mississippi County Hospital System  
MaryJane Rebick  
Standard Business Systems  
Mike Ross  
Southwest Power Pool  
Reneie Rutledge  
First Security Bank  
Sam Sardar  
First National Bank of Fort Smith  
Brad Smith  
Kimbel Mechanical Systems  
Stephanie Smith  
Easter Seals Arkansas  
Wayne Smith  
Oaklawn Jockey Club  
Elizabeth Solano  
MISO  
Scott Teague  
U.S. Bank  
Ryan Underwood  
BKD, LLP  
Donald E. Walker  
Arvest Bank  
Sam Walls  
The Arkansas Capital Corporation Group  
Drew Weber  
U.S. Pizza Co. Inc.  
Charles Welch  
Arkansas State University System  
Troy Wells  
The Winthrop Rockefeller Foundation  
Gordon Wilbourn  
Kutak Rock LLP  
Dan Williams  
Garver  
Jeff Williams  
America’s Car-Mart, Inc.  
Steve Willis  
G4S Secure Solutions  
Larry Wilson  
First Arkansas Bank & Trust  
David Wolf  
Southland Gaming  
Ex-Officio  
Tim Allen  
Fort Smith Chamber of Commerce  
Matt Boch  
Dover, Dixon, Horne  
Tom Kennedy  
Entergy Arkansas, Inc.  
Kevin McGilton  
Riceland Foods  
Mike Mika  
Tyson Foods, Inc.  
Myla Petree  
Baldor Electric Company  
Robert D. Smith  
Robert D. Smith, III  
Ken Stuckey  
Pace Industries  
Lynn Tatum  
Tyson Foods, Inc.  
Connie Vaughn  
McKee Foods  
Guy Wade  
Friday Eldridge & Clark

2019 AIA Board

James P. Adams  
Gar-Bro Manufacturing Company  
Steven M. Anthony  
Anthony Timberlands, Inc.  
Scotty Bell  
Virco Manufacturing Corporation  
Steve Brothers  
American Greetings Corporation  
Scott Bull  
Pace Industries  
Patty Cardin  
Lanxess Solutions Inc.  
Jeff Carr  
Hockney Ladish, Inc.  
Caryl Childress  
Taksten U.S.A., Inc.  
Mark DiGirolamo  
Nucor Steel-Arkansas  
John Farmer  
Novus Arkansas, LLC  
Trent Goins  
OK Foods Inc.  
Clay Gordon  
Kinco Constructors, LLC  
Jason Green  
Baldor Electric Company  
George Harguess  
Denso Manufacturing Arkansas, Inc.  
Trish Henry  
Russville Steel Company Inc.  
Bill Horne  
Clearwater Paper Corporation  
Ken Jenkins  
Martin Sprocket & Gear Inc.  
Ron Keeneth  
Bridgeston Americas Tube Business  
John Kelleher  
Gerdau Special Steel  
Robert E. Langston  
Langston Companies Inc.  
Gary McChesney  
FutureFuel Chemical Company  
Scott McGeorge  
McGeorge Contracting Company Inc.  
Patrick Moore  
Evergreen Packaging  
David Oakes  
American Greetings Corporation  
Paul Rich  
Aerojet Rocketdyne Corporation  
Thomas Schueck  
Lexicon Inc.  
Mike Simpson  
TCPrint Solutions  
Jim Sliker  
Central States Manufacturing  
Melissa Smith  
McKee Foods Corporation  
Mark Stenger  
Flexsteel Industries Inc.-Harrison Division  
Rob Strickland  
Georg Fischer Harvel LLC  
Van Tilbury  
East Harding Construction  
Lenore Trammell  
Big River Steel  
James D. Walcott  
Weldon Williams & Eick Inc.  
Ernie Walker  
Rineco Chemical Industries  
Tammy Waters  
Domtar Ashdown Mill  
Chris Weiser  
J V Manufacturing Inc.  
Bob West  
Hytrol Conveyor Company Inc.  
Joe Wilson  
ConAgra Brands
How Economically Competitive is Arkansas?

Among states for business rankings, Arkansas is 40th, according to CNBC. We are 1st in the cost of business, 39th in the economy, 50th in quality of life, 47th in technology and innovation, 42nd in education, 2nd in the cost of living and 36th in access to capital.

Arkansas’s real personal income increased 2.7% between 2016 and 2017, 0.1 percent above the national average for the same period, according to the U.S. Bureau of Economic Analysis.

In terms of state population, Arkansas ranked 32nd. In July 2017, according to the U.S. Census Bureau, with 3,004,279 residents, an increase of 16,048 or 0.54 percent from a year earlier.

Arkansas is 34th among states in gross domestic product (GDP), according to the U.S. Department of Commerce Bureau of Economic Analysis, with nearly $125 billion in 2017, 0.6% of the U.S. GDP.

Among states for non-agricultural employment growth, Arkansas is 40th, according to the U.S. Bureau of Labor Statistics with 10,600 jobs added a 0.9% increase between July 2017 and July 2018. The average growth rate for all states was 1.8 percent.

In terms of per capita personal income by state, Arkansas ranked 43rd in 2017, a 2.7% increase from 2016, according to the U.S. Department of Commerce Bureau of Economic Analysis.
Unemployment Insurance

*Unemployment Insurance Cost Reduction SB 298-Act 512*

Creates system to Index Wage Base and will lower wage base from $10,000 to either $8,000 or $7,000, effective January 1, 2020.

$40 to $60 million annual savings to employers

Taxation

*Business Tax Reforms SB 576-Act 822*

- Corporate Tax Reduction
- Net Operating Loss (NOL) Carry Forward
- Marketplace Fairness
- Single Sales Factor

Corporate Income Tax Rate will be reduced from 6.5 percent to 6.2 percent effective January 1, 2021, then to 5.9 percent effective January 1, 2022.

Effective January 1, 2020 NOL carryforward period increases from five years to eight years, then to 10 years effective January 1, 2021.

On July 1, 2019, out-of-state retailers who sell more than $100,000 or 200 transactions annually to Arkansas citizens will be required to collect and remit sales taxes.

Use of a single sales factor instead of the current double-weighted formula will tax in-state businesses solely on their sales in Arkansas, not physical investment, payroll and sales in Arkansas.

$39.3 million in savings to employers by 2023

Improved Competitiveness for In-State Retailers

Arkansas will join 25 other states using a single sales factor

Savings for individual taxpayers of $97 million by 2022, which includes a significant reduction for most Arkansas business entities

Individual Income Tax Reduction SB 211-Act 182

Personal Income Tax Rate will be reduced from 6.5 percent to 6.2 percent effective January 1, 2020, then to 5.9 percent effective January 1, 2021. The brackets are also simplified.

Workforce Quality and Education

*Workforce Development Leadership SB 522-Act 1079*

Amends duties of Career Education and Workforce Development Board and renames it the “Office of Skills Development and the Career Education and Workforce Development Board”

Increases business and industry involvement in workforce training

*Weighted Credit Courses SB 478-Act 632*

Provides training options for teachers in advance placement programs and broader options for Department of Education to approve weighted credit courses

New standards to approve weighted credit courses

*Elimination of Higher Education Service Areas SB 659-Act 944*

Allows two-year institutions of higher education to market and offer courses or provide services regardless of service areas

Broader student access to community colleges
Workforce Quality and Education (Continued)

Improving Student Reading
SB 603-Act 1082

Creates new literacy requirements on Department of Education and school districts, plus coordinates and directs support from Department of Education to certain school districts not performing satisfactorily.

Transportation

Highway Maintenance
SB 336-Act 416
Referral to 2020 General Election Ballot
HJR 1018

Transfers some casino tax revenue and indexes fuel tax at wholesale level equivalent to 3 cents a gallon on gas and 6 cents on diesel to generate increased revenue

$300.6 million for highway maintenance:
$95 million from Act 416
$205.6 million if voters approve HJR 1018

Voters may extend existing half cent sales tax that is committed to highway maintenance and construction.

Ballot Initiative Process

Ballot Initiative Reform SB 346-Act 376
and
HJR 1008

Act cleans up laws regarding signature gathering and removes Attorney General from the process of clarifying ballot title language and providing authority to collect signatures

Referral to 2020 General Election Ballot seeks to:
• Set January 15 of election year as filing date for ballot title and petitions
• Set April 15 of election year as filing deadline for legal challenges
• Eliminates the signature cure period

• Increases required vote of legislature from simple majority to 60 percent to refer measures to the ballot
• Increases the number of counties from 15 to 45 (60 percent) from which a specific number of signatures are required

Labor & Employment and Legal Environment

Employment Law Enhancement
HB 1751-Act 853

Clarifies employment laws on wage payment and aligns certain Arkansas employment laws with federal law

Legal protection for employers

Pre & Post Judgment Interest Rate Reduction
SB 544-Act 995

Lowers the interest rate on pre & post judgments from 10 percent per annum to the Federal Reserve primary credit rate plus 2 percent and in contract actions, the lower of contracted amount or new rate

Savings in court cases
### Highway Maintenance Funding*
**Act 416 and Joint Resolution Referred to 2020 General Election Ballot**

Makes $95 million available to the State Highway Fund for maintenance of streets, highways and bridges. Also, Arkansas voters can approve an additional $205 million in the 2020 General Election by voting to extend the current half cent sales tax for highway funding.

### Arkansas Higher Education Coordinating Board
**Act 55**

Changes the composition of the Arkansas Higher Education Coordinating Board by eliminating three positions for current or recent board members of colleges or universities and adding three positions for members from business, industry, education, etc.

### Apprenticeship Income Tax Credit
**SB 112 by Sen. Jane English**
**Act 213**

Allows a taxpayer who employs an apprentice an income tax credit in the amount of $2,000 or 10 percent of the wages earned by any apprentice, whichever is less. Previously limited to youth apprentices.

### Funding For Secondary Vocational Area Centers
**Act 179**

Changes funding for secondary vocational area centers from a per-student multiplier to a tiered funding structure to be defined by the Department of Career Education.

### UAMS National Cancer Institute Designation Fund
**SB 151 by Sen. Cecile Bledsoe and Rep. Michelle Gray**
**Act 181**

Creates the UAMS National Cancer Institute Designation Fund to be funded by private grants and other sources and used by the Rockefeller Cancer Institute at UAMS to achieve and maintain status as a National Cancer Institute-Designated Cancer Center.

### School Literacy Plan
**Act 83**

Requires public school districts and open-enrollment public charter schools to include a literacy plan in the school-level improvement plan that complies with established standards and incorporates an approved list of sources to be identified by 2020.

### Opportunity Zones
**Act 201**

Defines the location of opportunity zones, for the purpose of computing Arkansas income tax liability, as a population census tract that is designated in federal law as a qualified opportunity zone as of January 1, 2019.
**Individual Income Tax Reduction**


**Act 182**

Creates the Tax Competitiveness and Relief Act of 2019—the Governor’s plan to reduce individual income taxes. Will benefit businesses that pay personal income taxes on their earnings. When fully implemented, it will save Arkansas taxpayers about $97 million annually. The bill simplifies the brackets for those above $79,300 in income from six to three, with the top rate falling from 6.9 percent to 6.6 percent, effective on January 1, 2020. Then, on January 1, 2021, the top rate would be reduced from 6.6 percent to 5.9 percent. At the same time, the top rate on the middle rate schedule, for those between $22,200 and around $79,300 in income, will drop from 6 percent to 5.9 percent.

**Economic Development Operations**

*SB 225 by Sen. Mathew Pitsch and Rep. Carlton Wing*

**Act 202**

Makes various changes to the operations of the Arkansas Economic Development Council and Arkansas Economic Development Commission, including assistance to rural communities and agencies, support of women-owned and minority-owned businesses, etc.

**Income Tax Credit For Donations**

*SB 226 by Sen. Mathew Pitsch*

**Act 203**

Makes changes to the income tax credit for donations or sales of machinery and equipment to certain educational institutions, making provisions for cash donations for the purchase of new machinery or equipment.

**Unemployment Insurance Tax Reduction**


**Act 512**

Creates a system to automatically adjust the unemployment insurance wage base by using UI Trust Fund balance, insured workers uninsured percentage and disbursements from the UI Trust Fund. Will reduce the wage base to $8,000 or possibly $7,000. This will save employers $40 to $60 million annually.

**Concurrent Challenge Scholarship**

*SB 343 by Sen. James Sturch*

**Act 456**

Creates the Arkansas Concurrent Challenge Scholarship, which is a $125 scholarship for up to two concurrent enrollment credit courses, with funding provided through excess funding returned to the Office of the Arkansas Lottery from the previous academic year.
We Supported

**Priority Issues* & Pro-Business Legislation**

**Weighted Credit Courses**
Act 632

Creates new standards for the Department of Education’s use in approving courses for weighted credit. It also allows teachers in advanced placement programs to satisfy requirements by attending a College Board-endorsed training or other similarly rigorous training approved by the department. Finally, it will allow the Department of Education to approve a course weighted for credit if the course exceeds the curriculum standards for non-weighted credit class or meets, or exceeds, the standards of a comparable advanced placement class.

**Schools In Fiscal Distress**
Act 929

Amends provisions relating to the authority of the Department of Education with regard to districts that are in fiscal distress.

**Workforce Development Leadership**
SB 522 by Sen. Jane English
Act 1079

Industry involvement in workforce training will be increased by new duties of the Career Education and Workforce Development Board, which will be renamed as the Office of Skills Development and the Career Education and Workforce Development Board. Subcommittees made up of members relevant to the specific industry may be established to better develop recommendations. Membership is also expanded to include a representative from the Department of Human Services, the Department of Correction, and the Arkansas Economic Developers and Chamber of Commerce Executives (AEDCE) as nonvoting members.

**Ballot Initiative Reform**
Act 376

Developed in conjunction with the Secretary of State (SOS) and Attorney General (AG), this Act will remove the AG from the filing process and only require the ballot title and popular names to be filed with the SOS in order to begin collecting signatures. On or before the deadline date, petitioners will file their title, name and supporting petitions containing at least the minimum required number of signatures with the SOS. The State Board of Election Commissioners will then review the title and popular name and the SOS will review the signatures. The laws regarding signature gathering are also cleaned up.

**Ballot Initiative Reform**
Referred to 2020 General Election Ballot

If approved by voters, the following changes would be made to the state’s Constitution: repeal the 30-day signature cure period, move the filing deadline for initiatives and signatures to January 15 of the General Election year, set a deadline to file legal challenges on April 15 of the General Election year, increase the vote majority required by the Legislature to make amendment referrals from a simple majority to a three-fifths (60 percent) majority and increase the number of counties from which a set number of signatures are required to three-fifths (60 percent), which will increase the counties from 15 to 45.
Civil Justice Reform*
Act 995

Pre-judgment and post-judgment interest rates will be changed from 10 percent per annum to the Federal Reserve primary credit rate in effect on the date on which the judgment is entered plus 2 percent. The bill also sets the rate for an action on a contract at the rate provided by the contract unless it is less than the above rate.

Low Reading Assessment Levels*
SB 603 by Sen. Alan Clark
Act 1082

Arkansas students’ reading levels should dramatically improve because of new requirements on the Department of Education (DOE) and school districts. A major part of this Act is coordinated and direct support from DOE to certain school districts and development of literacy plans by categorized school districts.

Corporate Tax Rate Reform*
Act 822

This act will help businesses in the following ways:

- Reduce the corporate income tax rate from 6.5 percent to 6.2 percent effective January 1, 2021 for income above $100,000. Effective January 1, 2022, the rate will reduce from 6.2 percent to 5.9 percent on income above $25,000.
- Effective July 1, 2019, out-of-state sellers with no physical presence in the state will be required to collect and remit sales and use taxes. This applies to remote sellers with annual Arkansas sales of more than $100,000 or at least 200 separate transactions.
- Beginning January 1, 2020, the time period that employers can carry past losses forward against future gains will increase from five to eight years. This will increase to 10 years for losses in tax years beginning in or after January 1, 2021.
- Allow Arkansas to join 25 states and change to an apportionment formula for multistate corporations from three factors to a single sales factor (SSF). The effect of SSF is to tax Arkansas businesses based solely on their sales in Arkansas, instead of physical investment, payroll and sales in Arkansas.

Expanded Higher Education Service Areas*
Act 944

Will allow state-supported two-year institutions of higher education to market, offer courses or provide services to any individual who resides in the state, regardless of the service area.

Teacher Salary Increase
HB 1145 by Rep. Bruce Cozart
Act 170

Creates the Teacher Salary Enhancement Act, which increases the amounts of teachers’ compensation based on education level and experience for 2019-2021 and extends pay increases from 2022-2023.
Financial Incentives For Digital Products And Motion Pictures
HB 1461 by Rep. Carlton Wing and Sen. Mathew Pitsch
Act 367

Extends the Digital Product and Motion Picture Industry Development Act through 2029 and provides that the financial incentives are at the discretion of the Executive Director of the Economic Development Commission.

Consolidated Incentive Act Updated
HB 1490 by Rep. Carlton Wing and Sen. Mathew Pitsch
Act 327

Updates the provisions of the Consolidated Incentive Act of 2003.

Employment Law*
Act 853

Provides clarity in Arkansas employment laws. Addresses wage and payment requirements, including payment on discharge, establishes a two-year statute of limitations and aligns parts of Arkansas employment law with federal law.

Data Security
HB 1943 by Rep. Frances Cavenaugh
Act 1030 after amendment we supported

Will require a business to report a data security breach that affects more than 1,000 individuals to the Attorney General and adds biometric data to the definition of personal information within the Personal Information Protection Act.

Blockchain Technology
Act 1061

Provides that a signature, record or contract that is secured through blockchain technology is considered to be in electronic form and to be an electronic signature or record; defines a smart contract and declares smart contracts to be legally effective.
We Opposed Anti-Business Legislation

**Non-Compete Clauses**


After hearing business concerns sponsors did not pursue the bill

Sought to repeal the ability to enforce covenants not to compete.

**Arkansas Nighttime Environment Act**

HB 1309

Defeated 33 Yes 38 No on House floor

This bill would have increased utility costs for businesses.

**Special Election Dates Limited**


We testified against and it failed in House Committee

Sought to require any special elections in years with a preferential primary or general election to be held on those election dates or in May and November for special elections in off-cycle years.

**Deceptive Trade Cause Of Action**

HB 1462 by Rep. Jimmy Gazaway

No action in committee

Sought to create a cause of action for actual damages or injury resulting from deceptive trade practices and attorney’s fees.

**Limitations On Contract Terms**

HB 1704 by Rep. Jimmy Gazaway

No action in committee

Would have prohibited unconscionable terms in standard-form contracts, requiring the court to limit the application of terms it finds unconscionable and refuse to enforce the contract in whole or part.

**Supplemental Nutrition Assistance Program**

HB 1743 by Rep. Mary Bentley and Sen. Scott Flippo

Defeated in House Committee

Sought to prohibit the use of SNAP benefits for purchases of candy, soft drinks, energy drinks and dietary supplements.

**Notice To Adjacent Landowners**


Sponsor withdrew after hearing business concerns

Would have required ADEQ to notify adjacent landowners of new applications for permits or modifications to existing permits by certified mail and to consider input received in the department’s decision to approve or deny the permit or modification.
We Opposed

**Third Party Tax Debt Collections**

**HB 1930 by Rep. Michelle Gray**

Defeated 49 yes to 32 no and 42 yes and 35 no on reconsideration

Sought to create a pilot program for assigning a third party to collect state tax liabilities that the state has determined to be uncollectible.

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**Freedom Of Information Act**

**SB 231 by Sen. Kim Hammer**

Defeated in committee, withdrawn and referred to Interim Study

Sought to extend “public records” in the Freedom of Information Act to private entities that spend a minimum of 20 percent of its time, resources and efforts supporting a government entity.

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**Public Bank**

**SB 390 by Sen. Kim Hammer**

Defeated in Senate Committee, withdrawn and referred to Interim Study

Would have required state agencies to deposit all cash funds into the State Treasury Money Management Trust to be invested. Higher education institutions and payments by the Department of Education from the Public School Fund to districts would have been exempt.

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**Freedom Of Information Act**

**SB 521 by Sen. Kim Hammer**

Defeated in Senate Committee, withdrawn and referred to Interim Study

Filed after SB 231 was defeated, sought to amend the Freedom of Information Act and the definition of public records contained therein to exclude identifying information of donors, potential donors, non-donors or individual donor amounts to a private foundation that receives public funds.

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**Jury Trial Waivers**


Defeated in Senate Committee 3 yes to 2 no

Sought to repeal the validity of any contractual waiver of rights to a trial by jury, retroactive to March 18, 2018.

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**Unemployment Insurance Claims Response Time**

**SB 626 by Sen. Kim Hammer**

Withdrawn and referred to Interim Study

Sought to increase the number of days that an employer has to respond to an initial claim of unemployment benefits before the right to respond is waived, from 10 to 15 days.

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**Independent Contractor Definition**


Act 1055

The bill will change the definition of independent contractor in unemployment insurance and workers’ compensation. A 20-factor test that is similar to a 20-factor test used by the IRS will determine who is considered an independent contractor. Additional independent contractor definitions, such as U.S. Department of Labor and EEOC and others, are not changed.
We Opposed

**Protection From Business Obstruction**

Defeated 8 to 7 in House Committee

Would have created a criminal offense and cause for civil action for aggravated disorderly conduct, defining such actions as obstructing the entrance to a business or school with the purpose to cause public inconvenience, annoyance or alarm.

**Workers’ Compensation**

Defeated 35 yes to 52 no on House floor

Bill filed by Arkansas Self Insured Association seeking to amend the worker’s compensation law relating to third-party liability, subrogation, and the filing of claims.

**Uniform Contribution Among Tortfeasors**

SB 543 by Sen. Missy Irvin and Rep. Rebecca Petty
Passed in the Senate but defeated in House Committee

Would have amended the Uniform Contribution Among Tortfeasors Act by requiring several liability to be determined after consideration of the fault of all persons or entities.

**Minimum Wage**

HB 1752 by Rep. Robin Lundstrum and Sen. Mat Pitch
Defeated on House floor 29 to 45

This bill sought to exempt employers from the Minimum Wage Act who had fewer than 25 employees, private nonprofit developmental service providers primarily funded by government and private nonprofits whose annual operating budget is less than $1 million.

HB 1753 by Rep. Robin Lundstrum and Sen. Mat Pitch
Defeated on House floor 34 to 42

This bill sought to exempt employees from the Minimum Wage Act who are under 19 years of age.

State Rep. Mark Perry, Katie Burns with Katie Burns Consulting and Justin Allen with Wright Lindsey & Jennings LLP
SPECIAL EDITION – BUSINESS TAX REFORM BILL FILED
VISIT WITH YOUR LEGISLATORS THIS WEEKEND
*** Ask your Legislators to Vote FOR SB 576 ***

January 22, 2019 Legislative Reception

Business Lobbyist Luncheon Speakers
Legislators are listed in descending order according to how often they voted in accord with the Arkansas State Chamber of Commerce’s position (first number) versus how often their votes were not in accord with the Chamber’s position.

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**Legislative Scoring**

- **90% or more with Chamber**
- **89% to 80% with Chamber**
- **79% to 70% with Chamber**
- **69% to 60% with Chamber**
- **59% and below with Chamber**

**Notes:**
- A: Action Taken
- P: Passed
- N: Not Applied
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The table represents the voting pattern for various bills and resolutions, indicating whether they were Present, Absent, With us, or Against us. The grid indicates the voting position across different legislative bodies such as SB 483, SB 522, and so on.
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**Legislation Details:**

- **ARKansas House:**
- **TEACHER SALARY BALLOT INITIATIVE PROCESS**
- **ACT OF 2003 EMPLOYMENT LAW**
- **THIRD PARTY TAX LIABILITY WORKERS’ COMP**
- **0.5% SALES TAX CONTINUATION FOR SB 56**
- **SB 56**
- **HB 1145**
- **TECHNICAL COURSES CAREER ED & WORKFORCE DEVELOPMENT**
- **OPPORTUNITY ZONES, SCIENCE OF READING**
- **SALES / DONATIONS OF MACHINERY & EQUIPMENT TO TAX REDUCTION MAINTENANCE**
- **HUMAN RESOURCES FOR MAINTENANCE & OPERATIONS**
- **INDIVIDUALS WITH DISABILITIES**
- **TECHNICAL COURSES CAREER ED & WORKFORCE DEVELOPMENT**
- **25**
The State Chamber/AIA’s Business Matters Leadership Awards are presented to members of the 92nd General Assembly who voted with us 70 percent or higher on 29 key bills in the Senate or 33 key bills in the House.

We look forward to presenting the awards in or near each legislator’s district. The business community is very grateful for the award-winning legislators’ support!

**Senators**

- **Bob Ballinger**  
  R - District 5  
  Berryville

- **Cecile Bledsoe**  
  R - District 3  
  Rogers

- **Will Bond**  
  D - District 32  
  Little Rock

- **Ronald Caldwell**  
  R - District 23  
  Wynne

- **Eddie Cheatham**  
  R - District 26  
  Crossett

- **Jonathan Dismang**  
  R - District 28  
  Beebe

- **Alan Clark**  
  R - District 13  
  Lonsdale

- **Lance Eads**  
  R - District 7  
  Springdale

- **Joyce Elliott**  
  D - District 31  
  Little Rock

- **John Cooper**  
  R - District 21  
  Jonesboro

- **Breanne Davis**  
  R - District 16  
  Russellville

- **Jane English**  
  R - District 34  
  North Little Rock
Representatives

Sonia Eubanks Barker  
R - District 7  
Smackover

Rick Beck  
R - District 65  
Center Ridge

Mary Bentley  
R - District 73  
Perryville

Stan Berry  
R - District 68  
Dover

Justin Boyd  
R - District 77  
Fort Smith

Ken Bragg  
R - District 15  
Sheridan

Harlan Breaux  
R - District 97  
Holiday Island

Karilyn Brown  
R - District 41  
Sherwood

LeAnne Burch  
D - District 9  
Monticello

Sarah Capp  
R - District 82  
Ozark

Frances Cavenaugh  
R - District 60  
Walnut Ridge

Craig Christiansen  
R - District 47  
Bald Knob

Joe Cloud  
R - District 71  
Russellville

Bruce Coleman  
R - District 81  
Mountainburg

Andrew Collins  
D - District 35  
Little Rock

Cameron Cooper  
R - District 44  
Romance

Bruce Cozart  
R - District 24  
Hot Springs

Cindy Crawford  
R - District 76  
Fort Smith

Carol Dalby  
R - District 1  
Texarkana

Andy Davis  
R - District 31  
Little Rock

Marsh Davis  
R - District 61  
Cherokee Village
Representatives (Continued)

Mike Holcomb  
R - District 10  
Pine Bluff

Jack Ladyman  
R - District 59  
Jonesboro

Austin McCollum  
R - District 95  
Bentonville

Steve Hollowell  
R - District 49  
Forrest City

Mark Lowery  
R - District 39  
Maumelle

Gayla H. McKenzie  
R - District 92  
Gravette

Douglas House  
R - District 40  
North Little Rock

Robin Lundstrum  
R - District 87  
Elm Springs

Ron McNair  
R - District 98  
Alpena

Lane Jean  
R - District 2  
Magnolia

Roger D. Lynch  
R - District 14  
Lonoke

Stephen Meeks  
R - District 67  
Greenbrier

Joe Jett  
R - District 56  
Success

John Maddox  
R - District 20  
Mena

Milton Nicks, Jr.  
D - District 50  
Marion

Lee Johnson  
R - District 75  
Greenwood

Stephen Magie  
D - District 72  
Conway

Clint Penzo  
R - District 88  
Springdale

Jasen Kelly  
R - District 28  
Benton

Julie Mayberry  
R - District 27  
Hensley

Mark Perry  
D - District 42  
Jacksonville
Rebecca Petty  
R - District 94  
Rogers

Aaron Pilkington  
R - District 69  
Clarksville

Jay Richardson  
D - District 78  
Fort Smith

Chris Richey  
D - District 12  
Helena

Marcus E. Richmond  
R - District 21  
Harvey

Johnny Rye  
R - District 54  
Trumann

Matthew J. Shepherd  
R - District 6  
El Dorado

Keith Slape  
R - District 83  
Compton

Brandt Smith  
R - District 58  
Jonesboro

Stu Smith  
R - District 63  
Batesville

James J. Sorvillo  
R - District 32  
Little Rock

Nelda Speaks  
R - District 100  
Mountain Home

Dan Sullivan  
R - District 53  
Jonesboro

Dwight Tosh  
R - District 52  
Jonesboro

DeAnn Vaught  
R - District 4  
Horatio

Jeff Wardlaw  
R - District 8  
Warren

Les Warren  
R - District 25  
Hot Springs

Danny Watson  
R - District 3  
Hope

David Whitaker  
D - District 85  
Fayetteville

Carlton Wing  
R - District 38  
North Little Rock

Richard Womack  
R - District 18  
Arkadelphia

Jim Wooten  
R - District 45  
Beebe
April 9 saw Governor Hutchinson sign a pair of bills comprising many of the Tax Reform and Relief Legislative Task Force’s recommended reforms: Act 822 (SB 576) requires remote seller collection and provides three major business income tax reforms. Act 819 (SB 561) adopts several administrative reforms. Coupled with the individual tax cuts of Act 182 enacted earlier this year, this session has paid off with a comprehensive set of reforms that make significant improvements while fitting sustainably within the state’s fiscal and policy constraints.

**Business Tax Reforms:**

**Single Sales Factor, Apportionment, Corporate Rate Cut to 5.9%, and NOL Carryforward Extension to 10 Years**

Act 822 implements three changes to make Arkansas’s income taxation of businesses fairer and more competitive: single sales factor apportionment, corporate rate cuts, and extension of net operating loss (NOL) carryforwards.

The first of these reforms to come into effect is the extension of NOL carryforwards. Arkansas has been tied with Rhode Island for having a worst-in-the-nation 5-year limitation on how long a taxpayer can carry over NOLs to offset subsequent income. For losses incurred in tax years beginning in 2020, that will extend to 8 years. For losses incurred in tax years beginning on or after January 1, 2021, it will be 10 years. Losses incurred for tax years beginning before 2020 will continue to have the current 5-year limitation; the extension will be for newly incurred losses only. This NOL extension will put Arkansas in the mainstream of most states, where carryforward limits range from 10 to 20 years. The Task Force had recommended that the extension actually go out to 20 years, but the General Assembly walked that back in large part because of high DFA estimated fiscal impacts.

Single sales factor apportionment will begin for tax years beginning on or after January 1, 2021. For the past two decades, Arkansas has had a double-weighted sales factor formula (50% sales, 25% property, 25% payroll). Moving to single sales factor (100% sales) will reduce the tax burden on in-state employment and property, thereby encouraging more job growth and investment. Arkansas is, however, retaining the throwback rule (which would have been repealed under the original version of SB576). For the income tax on financial institutions, which has its own apportionment formula, the changes are similar: going to single receipts factor for tax years beginning January 1, 2021, and with the throwback rule retained.

The corporate rate cut will phase in over two years with cuts to the top rate of 0.3% each, from the current 6.5%, to 6.2% for tax years beginning in 2021, and to 5.9% for tax years beginning on or after January 1, 2022. This will put top marginal corporate income tax rates on parity with the individual top rate reduction to 5.9% under Act 182.

**Remote Seller and Marketplace Facilitator Sales Tax Collection Beginning July 1, 2019**

Arkansas will pay for these corporate tax reforms in part with revenue from remote sales tax. Under Act 822, Arkansas will require remote sellers to collect sales tax if, in the current or preceding year, sales into Arkansas exceeded $100,000 or 200 transactions. These are the same thresholds used by South Dakota that were at issue in Wayfair.

In addition to direct remote seller sales, Arkansas is also going to require collection by marketplace facilitators. The same $100,000 or 200 transactions thresholds will apply. For purposes of these thresholds, a remote seller’s sale over a marketplace will be attributed to the marketplace facilitator and not the remote seller. Certain safe harbors are also provided to hold marketplace facilitators harmless for errors resulting from bad information from sellers.

Act 822 also requires accommodations intermediaries to begin collecting state-administered taxes, likely effective October 1, 2019. Act 822 does not amend the locally-administered advertising and promotion (A&P) tax statute and thus does not appear to require accommodations intermediary collection of locally administered hotel taxes.

In addition to state revenue, Arkansas cities and counties should see a budgetary windfall from Arkansas requiring remote sellers, marketplace facilitators, and accommodations intermediaries to collect and remit tax.
The tax reform package contains significant administrative reforms coming out of Act 819.

Franchise tax administration will move from the Secretary of State to the Department of Finance and Administration (DFA), where it will be administered in conjunction with the income tax. There will also be additional authority to waive fees for defunct “zombie” corporations that fail to dissolve in a timely way after they cease operations. The changes will be effective May 1, 2021.

Perhaps of more interest to taxpayers and industry groups will be the biennial review of income tax and sales and use tax credits, deductions, and exemptions. DFA will provide a report to the General Assembly before each regular session explaining the purpose, amount, and effectiveness of each exemption, discount, credit, or deduction. The effective date for this provision is May 1, 2021, and so it appears that the first report will be due ahead of the 2023 session. The concern by various taxpayer groups surrounding the Tax Reform and Relief Legislative Task Force’s evaluation of all credits and incentives in 2017-2018 thus appears set to become a permanent fixture of Arkansas tax policy.

Act 819 also requires the Assessment Coordination Department (ACD) to issue guidelines and rules for county assessors regarding exemption determinations and also assessment of business inventory. The intent is to impose consistent practices across counties. Testimony to the Task Force had revealed significant divergence and inconsistency among counties. Again, this will be effective May 1, 2021.

Arkansas’s systematic review of its tax structure over the last two years has yielded significant reforms at a reasonable cost. While at the outset of the Task Force there was much speculation about “everything being on the table” in the hope of making large income tax reductions to position Arkansas as more similar to Texas or Tennessee, ultimately major structural changes were avoided. Arkansas will continue to have low property taxes and high sales taxes; now the income tax will have a lower bite with a top rate of 5.9% instead of 6.9% individual / 6.5% corporate. The major sales tax exemptions and business incentives were retained. The state did not opt for the wholesale reform of income tax brackets under the 2-4-5.9 plan. The corporate tax reforms position Arkansas as a more mainstream (rather than below-average) state tax system. The tax cuts and reforms are being paid for with revenue growth, budgetary control, and the post-Wayfair remote sales tax revenue windfall.

The 2019 Task Force reforms, then, constitute major reforms that fit within the state’s existing fiscal and political framework. The big question is whether Arkansas can continue on this path in future sessions. With the Governor’s desire to get income tax rates below 5%, and with several significant Task Force recommendations yet to be realized (throwback rule repeal, inventory property tax relief, etc.), there is a road map for future reform.

Arkansas Can Keep Up the Momentum with Further Reforms

Miscellaneous Changes: Car Washes, Bus Advertising, and Farm ATVs

Besides these big reforms, Acts 819 and 822 also make three industry-specific changes:

• Car washes will all be exempt from sales tax and will be subject to a water use fee.
• Advertising on public buses will be exempt from sales tax.
• Additional disclosures and paperwork will be required for ATV purchases claiming the farm equipment sales tax exemption.

These are all sales tax changes that will likely be effective October 1, 2019.
Gov. Asa Hutchinson called the recently completed session the “greatest of all time.” Legislative leaders said it was one of the “most remarkable sessions” they’ve ever been a part of. Seasoned political observers, not as prone to hyperbole, agree that a lot of heavy policy lifts were accomplished in the 92nd General Assembly.

Highways and healthcare. Government transformation and tax cuts. Teacher pay and term limits. Any singular issue from this laundry list could have defined a legislative session. In the regular session that ended April 24, these priorities and more were marked off the checklist.

“I’ve never seen five or six major tasks get accomplished like we did this time and I think it kind of speaks to the tone of the session,” State Senator and Senate President Pro Tempore Jim Hendren, R-Gravette, told the Political Animals Club in a May debriefing.

Speaker of the House Rep. Matthew Shepherd, R-El Dorado, credited unity among the House and Senate, which feature huge Republican majorities, and a second-term GOP governor fresh off a 65 percent November 2018 victory. He also said there was greater efficiency in legislative efforts.

“The initial numbers appear to be that we had less bills filed, but the passage rate for the bills filed was pretty high, around 65 percent if I’m remembering correctly. So I think that just reflects that in part, that the bills that were filed, many had been worked on and there had been a lot of work that went into them,” Shepherd said.

**Tax Reform**

Tax cuts started early and lasted late as lawmakers completed the work of a nearly two-year study group that looked at changes to Arkansas’s personal and corporate tax laws.

In the end, the state’s top personal income tax rate was lowered from 6.9 percent to 5.9 percent, the final act of a trilogy of tax cuts from previous sessions where lower- and middle-income tax relief had already been achieved. The cost of the plan to the state was about $97 million.

“The long-term benefit to all Arkansans is that the lowered tax rate puts us in the same bracket with most of our neighboring states, which is significant to CEOs who want to move into other states,” Gov. Hutchinson said in signing the landmark tax law.

Corporate taxes were also lowered in an effort to improve Arkansas’s competitive standing with surrounding and regional states. Act 822 lowered the corporate income tax rate from 6.5 percent to 6.2 percent, effective January 1, 2021 for income above $100,000. Effective January 1, 2022 the rate will reduce from 6.2 percent to 5.9 percent on income above $25,000.

Internet tax fairness has been a complicated and long-running battle in the Arkansas legislature, but this year a breakthrough occurred. Not only did legislative consensus move in support of enforcement of Internet sales tax collections, but a decisive legal ruling cemented support among lawmakers. Thanks to a 2018 U.S. Supreme Court decision in South Dakota v. Wayfair, out-of-state remote sellers without a physical presence in the state will collect and remit sales and use taxes on annual sales of more than $100,000 from products and services delivered into Arkansas. The remote sellers will also be required to collect sales and use taxes if they sold products and services for delivery in Arkansas on at least 200 separate transactions.

Additional corporate tax relief involved adopting the single sales factor (SSF) and extending the net operating loss carry forward (NOL) from five to eight years.

**Healthcare**

It wouldn’t be a modern-day session without a debate over healthcare policy. Gov. Hutchinson’s Arkansas Works program – the Medicaid expansion program funded by the Affordable Care Act that also mandated work requirements and reporting – was tied up in legal turmoil.

As lawmakers were voting on funding to keep the controversial program in place, a federal judge ruled the work requirement provision was not legal. State and federal officials will appeal the decision, which could take more than another year to work its way through the courts. In the end, Arkansas Works was left intact from a funding perspective, but the mandatory work component was stricken.

This debate was secondary to an even larger healthcare initiative in the 2019 session. Lawmakers coalesced around...
an effort to fund the University of Arkansas for Medical Sciences (UAMS) to be a National Cancer Institute (NCI) campus. The benefit would be tens of millions of dollars for cancer research as well as facilities, physicians and researchers to conduct cutting-edge treatments. There are 70 NCI-designated centers in 36 states, but none in Arkansas. Having one would also allow cancer patients to receive drugs and participate in clinical trials that currently are not available in the state.

NCI designation would have an estimated $70 million economic impact and create more than 1,500 jobs over the next five years, according to supporters. At least $10 million annually would need to be provided from the state to support the NCI application. A combination of medical marijuana and tobacco taxes was passed to support the funding.

While a bill to raise taxes further on tobacco products stalled at the end of the session, the subject seems to be in the crosshairs of Sen. Hendren, who has noted that tobacco-related illnesses are costing Arkansas’s Medicaid program much more than the taxes it raises.

The plan that passed will raise roughly $300 million annually at the state level through an increase of gas and diesel fuel taxes, miscellaneous state revenues, new fees on hybrid and electric vehicles, and a permanent half-cent sales tax, which must be approved by voters in 2020.

Arkansas State Chamber of Commerce President & CEO Randy Zook said it is crucial that Arkansans make permanent the half-cent sales tax for roads currently set to expire in 2022 because that will raise about $200 million of the $300 million needed.

"Basically, we’ve made a one-foot jump on a three-foot ditch so far. So we’ve got two more feet to go,” Zook said. Newton contends that if the half-cent sales tax doesn’t get voter approval, “we would have a highway funding problem again."

**Three More T’s**

Three other major initiatives could likely have long-term effects on the state. Gov. Hutchinson reorganized state government by streamlining the 42 state agencies, boards and commissions that report to him into 15 cabinet-level reports. The governor said there will be cost savings through efficiencies. More importantly, he says it’s a process that will be ongoing in its search for delivering government services in a more cost-effective way to citizens.

Minimum teacher pay will be raised starting in the 2019-2020 school year. Hutchinson successfully pushed to raise minimum teacher pay by $4,000 over the next four years to a level of $36,000. More than 70 percent of the state’s 235 school districts will be affected by the change.

Beyond the half-cent sales tax for highways, lawmakers referred two other potential constitutional amendments. One would extend term limits to 12 years, allow a four-year pause, and then allow lawmakers to serve another 12 years. It could compete with a more conservative citizen-led initiative that is looking to qualify through the ballot process. Another referred amendment would alter the entire ballot access process by changing deadlines and requirements for signatures, thresholds and legal challenges.
Arkansas has concluded its biennial legislative session that began in January 2019. Given the proceedings and recommendations of the Tax Reform and Relief Legislative Task Force (the “Task Force”) in 2017-2018, it was an active session for tax bills. The General Assembly ultimately enacted about half of the Task Force’s recommendations, including major proposals to cut tax rates, increase business competitiveness, and improve tax administration. The key Task Force bills are Act 822 (corporate income tax reforms and remote sales tax), Act 819 (tax administration reforms), and Act 182 (individual rate cuts and reform). These laws should improve the Arkansas tax climate for most taxpayers.

The 92nd General Assembly 2019 Regular Session convened January 14, 2019. It adjourned sine die on April 24 (final end of the Regular Session). New legislation generally is effective 91 days following final adjournment sine die, unless the legislation provides for a specific effective date. Expect the Acts listed below to come into effect on July 24, 2019, unless an effective date is specifically listed.

I. INCOME/FRANCHISE TAXES

Act 182 is the Governor’s individual income tax cut plan, which is a modified version of the Task Force’s recommended income tax cuts. (Recall that Arkansas is unique in having not only a progressive rate structure, but three different bracket schedules for low-, middle- and high-income individuals.) This package reforms the high-income bracket schedule, flattening the incremental rates and phasing in a reduction in the top individual marginal rate from the current 6.9%, to 6.6% for tax years beginning January 1, 2020, and to 5.9% for tax years beginning January 1, 2021 or thereafter. It also made minor upward adjustments for inflation to the low- and middle-income bracket schedules.

Act 201 conforms Arkansas to the qualified opportunity zone (QOZ) provisions of I.R.C. § 1400Z-2, effective for tax years beginning on or after January 1, 2018, but only with respect to opportunity zones within Arkansas.

Act 669 clarifies the active duty military income tax exemption. Effective for tax years beginning on or after January 1, 2020.

Act 774 requires DFA to modify its individual income tax forms to allow payment of a refund into two different bank accounts. The intent is to encourage savings. Effective for tax years on or after January 1, 2020.

Act 819 contains several administrative recommendations of the Tax Reform Task Force. Among its provisions is the transfer of administration of the franchise tax from the Secretary of State to DFA, effective May 1, 2021.

Act 822 provides several major business income tax reforms recommended by the Tax Reform Task Force. These are the most pro-business Arkansas tax reforms in recent memory. In addition to the provisions discussed in the transaction (sales/use) tax section of the outline below, the following income tax changes are adopted:

- Single sales factor apportionment for tax years beginning on or after January 1, 2021.
- Extension of net operating loss (NOL) carryforward from the current 5 years to 8 years for losses generated in tax years beginning in 2020, and to 10 years for losses generated in tax years beginning January 1, 2021, and thereafter.
- Reduction of the top corporate income tax rate from the current 6.5% to 6.2% for tax years beginning in 2021, and to 5.9% for tax years beginning on or after January 1, 2022.

Act 825 provided for deductions of up to $5,000 per year for contributions to Arkansas ABLE accounts. Effective for tax years beginning on or after January 1, 2019.

Act 870 is DFA’s Internal Revenue Code conformity legislation. The bill adopts relatively few Tax Cuts and Jobs Act provisions and is not a major concern of the Arkansas business community. (Recall that Arkansas is a “building block” state that adopts only select parts of the Internal Revenue Code as of various effective dates.) Provisions include conformity to I.R.C. § 118 contributions to capital and to §§ 174 and 280C deductibility of research and development costs. Effective for tax years beginning on or after January 1, 2019.

Act 1027 conforms Arkansas to federal grantor trust provisions for tax years beginning January 1, 2020 and thereafter. Historically, Arkansas has not conformed statutorily to federal grantor trust rules, but DFA regulations suggested conformity. This ambiguous situation has led to disputes between DFA and taxpayers.
II. TRANSACTION TAXES (SALES/USE TAXES)

Act 165 prohibits imposition of penalties on retailers for food versus soft drink and candy rate determinations if acting in good faith, unless DFA publishes a list of UPC codes and associated food versus candy and soft drink rate classifications.

Act 172 amends the medical equipment and supplies exemption to include durable medical equipment prescribed by podiatrists. Effective October 1, 2019.

Act 583 effectively exempts from tax in-kind withdrawal from stock donations to 501(c)(3) organizations, public schools, churches, or disaster victims, by specifying that such donations have a $0 value for purposes of the tax on withdrawals from stock. Effective October 1, 2019.

Act 634 exempts from sales tax concession stand sales at youth athletic events. Effective October 1, 2019.

Act 772 expands the manufacturing repair parts and services reduced rate refund (and future exemption once phased in) to also apply to machinery and equipment used to modify, replace, or repair dies and molds used directly in manufacturing. Effective October 1, 2019.

Act 819 is the tax reform bill that focuses on tax administration. Among its provisions are two involving sales tax, both likely to be effective October 1, 2019:

• Additional disclosure and paperwork requirements for claiming the farm equipment exemption for all terrain vehicles (ATVs); and

• Exempting advertising on public transportation buses.

Act 822 is the omnibus Tax Reform Task Force bill with both the income tax provisions discussed in the income tax section above and also the following sales and use tax provisions:

• Remote seller and marketplace facilitator sales tax collection using thresholds of $100,000 in sales or 200 transactions annually. There are certain protections for marketplace facilitators. The effective date is July 1, 2019.

• Accommodations intermediary (online travel company) tax collection will be required for DFA-administered taxes, effective October 1, 2019.

• Car washes will pay a water usage fee in lieu of a sales tax, effective October 1, 2019.

Act 840 provides an exemption for sales of washer-extractors to fire departments or county intergovernmental councils. Effective October 1, 2019.

HJR 1018 refers a constitutional amendment for voter approval in the 2020 election. The amendment will extend the half-cent (0.5%) sales tax for highway funding indefinitely instead of the current scheduled phase-out. This is part of the Governor’s highway funding plan, together with Act 416.

III. PROPERTY TAXES

Act 509 provides that a county equalization board does not have jurisdiction over, and shall not accept, an application for adjustment for the valuation of producing mineral rights.

Act 538 requires notice to the county assessor when mineral rights are subject to a division order or declaration of interest. Effective for 2020 and subsequent assessment years.

Act 561 provides for the portion of taxes and penalties collected from water transportation companies that is directly related to watercraft on the Arkansas River to be deposited for use by the Waterways Commission and for navigation improvement.

Act 610 exempts from ad valorem property tax heavy equipment and motor vehicles under long-term (12 or more months) leases to federal, state, or local government.

Act 657 generally requires payment of the undisputed amount of the assessment for a real property tax appeal (as was already the case for personal property). Prior law had allowed a taxpayer to not pay any tax if it was disputing an assessment of tax on real property.

Act 737 requires disclosures around comparable properties for commercial and industrial property appeals. Effective July 1, 2019, it will apply to this fall’s equalization and appeal process for the 2019 assessment year. Concern over “dark store” valuation was behind this legislation.

Act 762 changes the requirements for redemption of tax-delinquent land. Requires that all interested parties, as identified by the Commissioner of State lands, be sent notice of the pending sale of tax delinquent land by certified mail.

Act 808 increases the homestead tax credit from $350 to $375, transfers certain surplus monies to fund county voting equipment grants, and provides that surplus monies (from the dedicated sales tax) in the future will transfer to the long-term reserve fund. The credit increase is effective for the 2019 assessment year and thereafter, and the fiscal provisions are effective April 11, 2019.
**Act 819** is the tax reform bill that focuses on tax administration. Among its provisions, it requires the Assessment Coordination Department (ACD) to issue guidelines and rules to county assessors relating to property tax exemption determinations and to business inventory assessment.

**Act 831** allows an irrevocable trust to claim the homestead exemption if the property at issue is used as the principal place of residence of a beneficiary of the trust.

**Act 910**, the Transformation and Efficiencies Act of 2019 is a comprehensive reorganization of Arkansas government to place various agencies under several cabinet-level departments. DFA will be one of the cabinet-level agencies, and ACD will become part of DFA. This will involve DFA in property tax administration for the first time.

**Act 918** revises the procedure of the Commissioner of State Lands regarding the redemption of land certified to the state for nonpayment of taxes including the requirement to file a written petition and pay all outstanding taxes, penalties, interest, fees and costs in order to request redemption.

## IV. MISCELLANEOUS TAXES

**Act 368** amends the age of a historic or special interest vehicle that qualifies for an exemption from registration fees, taxes or licensure from twenty-five (25) to forty-five (45) year of age or older and requires yearly proof of current insurance coverage to maintain such exemption.

**Act 416** is a highway funding package. It imposes new wholesale fuel taxes of effectively 3¢/gal. for gasoline and 6¢/gal. for diesel, with minor future potential upward adjustments for inflation. It also imposes new annual fees of $100 for hybrid vehicles and $200 for electric vehicles (to pay their fair share of highway costs). The effective date for these revenue raisers is likely October 1, 2019. In addition, Act 416 also provides for the diversion to the highway fund of at least $35 million of casino gaming or general revenue.

**Act 454** extends the expiration date of the stabilization tax under the Workforce Services Law through June 30, 2023. This tax funds worker training and unemployment insurance administration.

**Act 452** modifies licensure requirements for inactive accountants by adding additional exemptions for accountants who provide limited tax consultation that do not require continuing education.

**Act 474** clarifies that state active military duty qualifies for existing benefits under certain provisions of retirement systems, employment protection provisions, and tax provisions.

**Act 512** sets up a sliding-scale wage base for Arkansas unemployment insurance contributions, depending on the unemployment rate and the funding of the unemployment insurance trust fund.

**Act 521** is an insurance regulation omnibus bill. Among its changes, it shifts surplus lines brokers to reporting and paying tax on a quarterly basis instead of a monthly basis, as well as potentially requiring certain information reporting.

**Act 560** allows imposition of advertising and promotion commission (“A&P”) tax on the admission price to a state park located within the municipal boundary of the city or town.

**Act 580** increases taxes on e-cigarettes, cigarette paper, and medical marijuana sales, designating those new revenues and the general revenue portion of medical marijuana taxes to the University of Arkansas for Medical Sciences National Cancer Institute’s Designation Trust Fund, and making other adjustments to Arkansas tobacco laws. Effective September 1, 2019.

**Act 592** extends the medical marijuana special privilege tax to expire July 1, 2021 (instead of July 1, 2019).

**Act 660**, the Public Safety Act of 2019, increases telephone service charges to pay for improvements to 911 service. Funding is provided by renaming the emergency telephone service charge the public safety charge and increasing it from 65¢ per month to $1.30 per month for commercial mobile radio services, VOIP services, and nontraditional telephone service. The prepaid wireless charge is similarly renamed and is changed from 65¢ per transaction to 10% of the value of the purchased service. The new charges are effective October 1, 2019.

**Act 698** regulates travel insurance and subjects travel insurance premiums to Arkansas premium tax. Effective for travel insurance sold on or after October 1, 2019.

**Act 670** repeals certain unused portions of the tax code (cigarette receptacle tax credit and special interest rates for the repealed estate tax).

**Act 682** defines retailers at which a person may cash winning lottery tickets if such winnings are less than the federal tax withholding threshold, otherwise winning tickets shall be claimed from the Office of the Arkansas Lottery.
**Act 703** authorizes cities and counties to pledge net gaming receipts tax revenues to repay capital improvement bonds or economic development project bonds.

**Act 705** extends until July 1, 2021, the diversion to general revenue of the first 4½ mils of the Oil and Gas Commission assessment on natural gas.

**Act 803** adds the Office of Driver’s Services to the list of claimant agencies authorized for state tax refund setoffs, and provides that, upon notice and certification, outstanding fees for reinstatement of a driver’s license payable to the Office of Driver Services under Ark. Code Ann. § 5-65-119, Ark. Code Ann. § 27-16-508, and Ark. Code Ann. § 27-16-808 will be setoff against the taxpayer’s Arkansas state income tax refund.

**Act 861** amends the exemption from privilege tax for home-brewed beer to allow removal from the manufacturer’s premises for personal or family use, organized affairs, exhibitions, competitions and tastings.

**Act 980** requires a tire retailer to account for each tire removed from a rim in the manner prescribed by the Department of Finance and Administration (currently, a tire retailer does such accounting by using the electronic uniform manifest system) and requires a person who imports a used tire to register with the Department and comply with all requirements related to collecting and reporting import fees (currently, a person who imports a used tire is required to comply with the electronic uniform used tire manifest system).

**Act 1055** establishes the Empower Independent Contractors Act that generally adopts the IRS twenty-factor test for determining whether a person is an employee or independent contractor for various purposes, including unemployment insurance.

**Act 1071** is primarily a statutory clean-up bill that pertains to Arkansas Tobacco Control (ATC) and amends numerous sections of the Arkansas Code concerning the powers and duties of the Arkansas Tobacco Control Board (ATCB). In addition, this bill also adds ATC and ATCB to the list of claimant agencies that may setoff a debt owed to ATC or ATCB against a state income tax refund.

**Act 1077** amends the procedure for fire protection district annual assessments and requires the quorum court of the county to review and approve or disapprove any assessor’s reassessment that exceeds one hundred dollars ($100). Effective April 17, 2019.

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**V. TAX CREDITS AND INCENTIVES**

**Act 203** expands the 33% income tax credit for donations of machinery and equipment to certain educational institutions, so as to allow the 33% credit also for cash donations for the purchase of new machinery or equipment.

**Act 213** expands the apprenticeship tax credit to apply to all apprentices, not just youth apprentices. The credit is the lesser of 10% of wages or $2,000.

**Act 242** authorizes the Department of Workforce Services to provide employment data to the Arkansas Economic Development Commission.

**Act 289** amends the procedural requirements for industrial revenue (“Act 9”) bonds to require notice of actions regarding approval of such bonds to the county assessor, county tax collector, and county treasurer (in addition to existing notice requirements to the school district and DFA). Arkansas city or county industrial revenue bonds are commonly used to effectuate a property tax abatement incentive.

**Act 327** is a comprehensive, broadly positive revision of the Consolidated Incentive Act of 2003, which provides Arkansas’s primary general business economic development incentives. Numerous changes include: expanding the definition of “eligible business,” relaxing the qualification standards for Create Rebate (payroll incentive) in poorer counties, increasing the qualification standards for Tax Back (sales tax rebate) in wealthier counties, adding an extra 1% kicker to Advantage Arkansas and Create Rebate benefits for high-wage jobs, and making R&D credit requirements simpler and more stringent. AEDC intends for these changes to apply prospectively to new economic development incentive awards. Taxpayers entering into new incentive agreements should carefully consider the impact of these changes.

**Act 367** extends and makes technical corrections to the Arkansas film incentive program (the Digital Product and Motion Picture Industry Development Act of 2009), including specifying that the incentives are discretionary.

**Act 457** reduces the amount of premium tax that accident and health insurers may offset using the home office credit that is calculated based on qualifying Arkansas salaries and wages. The reduction phases in from the current cap of eighty percent of premium tax liability down to fifty percent of premium tax due in 2023. (This credit was the one credit identified by the Tax Reform Task Force for elimination or reduction.)
Act 470 lowers the threshold for renovation expenses to qualify under the historic rehabilitation tax credit, for non-income producing properties, from $25,000 in renovation expenses to $5,000. Income-producing properties continue to have a $25,000 minimum. Effective for tax years beginning on or after January 1, 2019.

Act 537 clarifies that a tax credit under the Equity Investment Incentive Tax Act (angel investor tax credit) may be sold once at any time before the tax credit is exhausted or expires.

Act 855 creates the Major Historic Rehabilitation Income Tax Credit, a discretionary credit calculated as 25% of qualified rehabilitation expenses. The transferrable credit may offset up to 100% of a taxpayer’s income tax or insurance premium tax. Applications for credits will open beginning July 1, 2020.

Act 863 clarifies the application of the statute of limitations for amended returns generally and also with respect to federal income tax adjustments. Amended returns must be filed within three years from the time the return was filed or two years from the time the tax was paid, whichever expires later. Effective for tax years beginning on or after January 1, 2019.

Act 864 authorizes DFA to publish electronically all certificates of indebtedness (tax liens). DFA’s stated purpose for doing so is because some Arkansas counties do not provide electronically searchable databases of lien filings. This may effectively result in a “name and shame” approach to tax enforcement, as tax delinquency information will become more conveniently available to interested parties.

Act 910, the Transformation and Efficiencies Act of 2019, is a comprehensive reorganization of Arkansas government to place various agencies under several cabinet-level departments. The AEDC will become part of the Department of Commerce.

Act 1066 creates the Arkansas Delta Music Trail Act to promote tourism and includes an income tax credit incentive equal to the lesser of 100% of the total qualified expenses or $25,000. Unused credits may be carried forward for five years. Qualified expenses include the cost of supplies and an artist’s labor in creating the art project.

Act 1073 makes water conservation credits transferrable for tax years beginning on or after January 1, 2020.

VI. PROCEDURE AND GENERAL ADMINISTRATION

Act 657 relating to payment of undisputed tax in a property tax appeal, is discussed in the property tax section of this outline.

Act 673 revises the amounts of fees that may be collected by the Commissioner of State Lands by striking a set fee schedule and authorizing the Commissioner to set adequate rates, fees and charges to reimburse the actual costs incurred by the Commissioner in carrying out the established duties and authority of the office.

Act 760 provides that a taxpayer’s bankruptcy filing tolls the 10-year limitations period on collection actions for assessed taxes, until 180 days after the bankruptcy case is terminated. Effective for tax years (and presumably periods) beginning on or after January 1, 2020.

Act 819 is a tax reform bill that focuses on tax administration. Among its provisions, it will require DFA to prepare a biennial report about the impact of each income tax or sales and use tax exemption, discount, credit, and deduction. It would be effective May 1, 2021, which indicates that the first report will be due ahead of the 2023 legislative session. Expect this ongoing process to create additional scrutiny for special, industry-specific credits, exemptions, or other tax benefits.

Act 850 allows DFA to hold hearings electronically if the DFA determines that doing so is in the best interests of the taxpayer and DFA. While intended to address a problem where taxpayers were using the right to an in-person hearing as leverage in small-dollar cases, DFA’s unqualified discretion could lead to taxpayers in outlying regions face the choice of coming to Little Rock or else having an electronic hearing. Effective January 1, 2020.

Act 866 requires the Revenue Division of the Department of Finance and Administration to provide notice to the Office of State Procurement regarding all final business closure orders against a contractor for failure to report or remit applicable taxes to the Department and requires the Office of State Procurement to notify each state agency regarding the same in order to cease the provision of all goods or services provided by such contractor and refrain from awarding contracts to such contractor. Effective January 1, 2020.
Act 910, the Transformation and Efficiencies Act of 2019, was a huge bill reorganizing state government and affecting almost all state agencies. DFA will be one of the surviving 15 cabinet-level agencies. As discussed in Part III above, ACD will become a part of DFA. And under Act 819, DFA is also picking up administration of franchise tax. DFA thus will become involved in almost all areas of Arkansas tax administration. This will likely make senior DFA decision makers all the more important for taxpayers.

In addition, this reform is intended to create efficiencies, the savings from which can pay for future tax cuts and reforms. While no one is losing their job immediately, expect the administration to use retirements and departures as opportunities to consolidate positions, in addition to savings from shared infrastructure and services.

SB560 would have replaced DFA’s Office of Hearings and Appeals with a five-person independent tax commission. The proposal passed the Senate but did not pass the House. It has been referred for interim study and may well come up again in the 2021 legislative session. (Please contact COST or the authors if you are interested in being involved in an effort to design an independent tax tribunal proposal.)

VII. ABANDONED AND UNCLAIMED PROPERTY

Act 325 authorizes the State Auditor to invest unclaimed property proceeds with the State Money Management Trust. The effect should be to give the state the benefit from investing unclaimed property monies. Effective March 6, 2019.

Act 492 authorizes the State Auditor to sell securities immediately upon receipt instead of waiting for three years, it eliminates any claim for appreciation or income after the sale, and it immunizes the state and other parties from claims relating to appreciation of sold securities. Effective March 15, 2019.

This Arkansas State Tax Update is designed to alert clients and others to recent legal developments in particular areas. Such developments are discussed in general terms, and should not be acted upon without professional advice.

ABOUT THE DOVER DIXON HORNE SALT TEAM

Matthew C. Boch helps clients navigate state and local tax issues and leverage economic development incentives. Matt is deeply involved in the world of Arkansas taxes and incentives, and he also practices on a multistate basis. He is a member and former Chair of the Arkansas Tax Advisory Council, serves as Vice-Chair of the Arkansas Bar Association Section of Taxation, and assists the Arkansas State Chamber of Commerce in tax policy as an ex officio Board Member. Matt also authors or coauthors the Arkansas chapters of Bloomberg BNA’s Corporate Income Tax Navigator and Pass-Through Entity Navigator and the ABA Sales & Use Tax Deskbook. At the multistate level, Matt is a member of the SALT Executive Committee for the American Bar Association as well as the Independent SALT Alliance, and he is active in COST and IPT.

Thane J. Lawhon’s practice also emphasizes taxation, business law and regulatory issues. He received his B.S. degree from the University of Arkansas at Fayetteville, his M.B.A. degree from the University of Arkansas at Little Rock, and his J.D. degree, with honors, from the William H. Bowen School of Law. Mr. Lawhon is a member of the American, Arkansas and Pulaski County Bar Associations. He is co-author of the Arkansas chapter of the American Bar Association’s Sales and Use Tax Deskbook, and is a frequent contributor to articles, updates and materials regarding state and local tax issues.

Michael O. Parker’s practice emphasizes taxation, business law and regulatory issues. He received his B.A. degree from Vanderbilt University and his J.D. degree, with honors, from the University of Arkansas School of Law at Fayetteville. Organizational activities include service as special tax counsel and legislative representative on tax issues for the Arkansas State Chamber of Commerce and Associated Industries of Arkansas. Mr. Parker is a past chairman of the Section on Taxation of the Arkansas Bar Association and has served by appointment as a Special Justice to the Arkansas Supreme Court.
One of the first actions taken in the House and Senate was to approve joint rules, which included language to eliminate the longstanding filing deadline of the 55th day of the session for regular bills. The filing deadline for appropriations bills, the 50th day, was kept. Legislative leaders hoped that eliminating the regular bill filing deadline would eliminate the need for “shell” bills, which lack details.

Eliminating the bill-filing deadline led to a big drop in the number of measures filed and avoided 500 to 600 bills being filed the week of the historic deadline. The number of bills filed dropped by 399 from the last regular session two years ago to 1,670, while the number of laws enacted dipped by 35 to 1,092. The totals in both categories are the lowest since the 1989 regular session.

In the 1989 regular session, lawmakers filed 1,576 bills and 995 became law. The percentage of 2019 Acts—65.4%—is the highest since the 2009 session, when 65.7% were enacted. Bill filings have declined each regular session since peaking at 3,176 in the 2005 regular session. The exceptions were an increase from 2,235 in the 2011 regular session to 2,492 bills in 2013 and a small increase from 2,062 in the 2015 session to 2,069 in 2017.

The number of Acts steadily grew from 995 in 1989 to a peak of 2,325 in 2005. The numbers of laws dropped until 2013. The acts passed that year hit 1,520 but the numbers have declined since.

During at least the four regular sessions before this year’s, Arkansas had one of the highest percentages of enacted bills compared with other states. The share of bills enacted during the 2011-2017 regular sessions put Arkansas among the top several states in the nation. For example, Arkansas enacted 54.4% of the bills introduced in the 2017 regular session. States with higher percentages of bills enacted that year were Kentucky (73.1%), Utah (72.3%), Maine (71.4%), Idaho (63.9%), Colorado (62.1%), Nevada (59.8%) and North Dakota (56.9%). The national average was 17.9%.

Source: April 28, 2019 Arkansas Democrat-Gazette
The Number of Bill Filings, Acts & Tracking Since 1997

“Eliminating the deadline for regular bills clearly reduced the number of ‘shell’ bills. It did allow us to keep most of the committee agendas relatively clear. We didn’t end up with a bunch of stuff that was hanging out that really there was not intent to run. I think there is probably pros and cons both ways, but—overall from my initial reaction is it seemed to be a positive move.”

— HOUSE SPEAKER MATTHEW SHEPHERD, R-EL DORADO
Pinnacle Members

2018 New and Upgraded Pinnacle Members

Peak
- Big River Steel
- Central Moloney Inc.
- Hot Springs Village POA
- MISO

Crown
- America’s Car-Mart Inc.
- Arkansas Business Publishing Group
- Arkansas Children’s Hospital
- Arkansas Department of Workforce Services
- Bad Boy Inc.
- Centennial Bank
- ForeverCare
- G4S Secure Solutions (USA) Inc.
- Green Bay Packaging
- Kimbel Mechanical Systems
- Tokusen U.S.A. Inc.

The Pinnacle Program recognizes the state’s outstanding corporate citizens – State Chamber/AIA members that desire to make a significant statement about their participation in Arkansas’s future. These leading companies are helping make the state a better place in which to live, work and conduct business by supplying the leadership and financial support necessary for the State Chamber/AIA to effectively represent the Arkansas business community.

Through the involvement and leadership of senior representatives of their firms, Pinnacle members actively participate in our grassroots action network, work on policy committees and lead the State Chamber/AIA on the Board of Directors. In doing so, these Pinnacle members provide the resources necessary for our organization to achieve success while helping to shape the future of Arkansas and enhance its economic climate.

Levels of investment include $5,000 (Crown), $10,000 (Peak), $25,000 (Summit) and $35,000 and up (Apex). Benefits of Pinnacle membership include recognition in State Chamber/AIA printed publications, e-publications and on our web site; special recognition at all State Chamber/AIA events; preferred seating at State Chamber/AIA events, such as the Annual Meeting and the Washington Fly-In and Congressional Dinner, and networking opportunities with other high-level Arkansas business and industry leaders.
There is no doubt that the relationships that we have been able to build through our PAC program made a difference in our success this legislative session. Making sure that Arkansas businesses continue to have a strong voice at the State Capitol is critical to our state’s ongoing economic success. We hope that your company will partner with us with a PAC donation each and every year to ensure we have the resources to make a difference for Arkansas business.

**The Latest PAC Stats**

- **Donated over $173k** to candidates over the course of the 2018 election cycle - most ever donated by the State Chamber/AIA in a single cycle
- **Raised nearly $250k** for the 2018 election cycle - more than double than previous election cycles
- **$70,535.68** raised so far for the 2020 election cycle
- Current balance for AIA PAC: **$20,930.62**
- Current balance for ASCC PAC **$93,459.90**

*numbers listed are as of 5/17/19

**PAC FAQs**

**What is the ASCCPAC?**
Arkansas State Chamber of Commerce Political Action Committee (ASCCPAC) serves as a vehicle that allows the State Chamber/AIA to help communicate the business community’s goal of economic prosperity in Arkansas to those running for, and currently holding political office. We believe that the State Chamber/AIA is the best grassroots organization to drive meaningful, bold change in our government to ensure that Arkansas has the most positive business climate possible.

**What is the AIAPAC?**
Associated Industries of Arkansas Political Action Committee (AIAPAC) serves as the vehicle to support those running for, and currently holding political office in Arkansas who stand up for the needs of manufacturing businesses as well as industrial businesses.

**Who Funds the PACs?**
Per Arkansas law, any individual, proprietorship, firm, partnership, joint venture, company, corporation, or association may contribute to a state PAC. The donation limit is $5,000 per calendar year.

**Who Decides Who Will Receive a Donation?**
There is a PAC committee that decides which candidates or elected officials will receive donations. Candidates must meet certain criteria to gain the support of our organization. The PAC committee is always open to membership feedback.

**How to Make a Donation**

- **Make a check payable to ASCCPAC and/or AIAPAC and mail to PO Box 3645, Little Rock, AR 72203.**
- **Make a donation online to ASCCPAC at https://politics.raisethemoney.com/arkansas-state-chamber-of-commerce-pac and/or to AIAPAC at https://politics.raisethemoney.com/associated-industries-of-arkansas-pac**
- **Give a percentage of your dues to the PAC when you renew your membership each year.**
Your Blueprint to a Competitive Future

Relevant to all industry sectors

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- Continuous Improvement
- Strategy Development
- Workforce Development & Effectiveness
- Managing Supply Chains

Organizational Assessment & Expert Feedback through Governor’s Quality Award process

Improve Processes to Improve Results:
- Customer Satisfaction
- Increase Revenues
- Engage Workforce

Specialized Workshops
- ISO 9001:2015 & ISO 9004:2018
- Cybersecurity
- Application Writing & Examiner Training
- Healthcare Seminar

2018 GOVERNOR’S AWARD FOR PERFORMANCE EXCELLENCE RECIPIENTS

Washington Regional Medical Center
J.V. Manufacturing, Inc.
Unity Health - White County Medical Center
Springdale Water Utilities
BE PRO BE PROUD
BEPROBEProud.ORG
PICTURING OUR PROGRESS
56,821
440 TOUR STOPS
265 Cities Visited
14,179 People Joined the Movement

Owner Level Sponsors

Journeyman Level Sponsors

Career Level Sponsors

Craftsman Level Sponsors

Skilled Professional Level Sponsors

Technician Level Sponsors

Operator Level Sponsors