

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025

A Bill

HOUSE BILL 1404

4
5 By: Representative C. Cooper
6 By: Senator J. Payton

For An Act To Be Entitled

9 AN ACT TO CREATE A TAX CREDIT FOR CONTRIBUTIONS TO A
10 PREGNANCY HELP ORGANIZATION; AND FOR OTHER PURPOSES.

Subtitle

13 TO CREATE A TAX CREDIT FOR CONTRIBUTIONS
14 TO A PREGNANCY HELP ORGANIZATION.

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

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19 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5, is
20 amended to add an additional section to read as follows:

21 26-51-518. Contributions to pregnancy help organization – Definitions.

22 (a) As used in this section:

23 (1) "Contribution" means a donation of cash, stock, bonds, or
24 other marketable securities or real property; and

25 (2)(A) "Pregnancy help organization" means an organization that:

26 (i) Exists as of January 1, 2023;

27 (ii) Seeks to provide a range of services to
28 individuals facing an unintended pregnancy with the intention of encouraging
29 pregnant women to give birth to their unborn children; and

30 (iii) Does not:

31 (a) Perform, prescribe, encourage, or provide
32 referrals for abortions; or

33 (b) Affiliate with an organization that
34 performs, prescribes, encourages, or provides referrals for abortions.

35 (B) "Pregnancy help organization" includes without
36 limitation:



1 (i) A maternity home;
 2 (ii) An adoption agency; and
 3 (iii) A social services agency that provides
 4 material support and other assistance to individuals facing an unintended
 5 pregnancy to help the individuals give birth to their unborn children.

6 (b) There is allowed an income tax credit against the income tax
 7 imposed by this chapter in the amount equal to fifty percent (50%) of the
 8 total amount of contributions a taxpayer made to a pregnancy help
 9 organization during the tax year.

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

13 (d) The Department of Finance and Administration may promulgate rules
 14 necessary to implement this section.

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

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