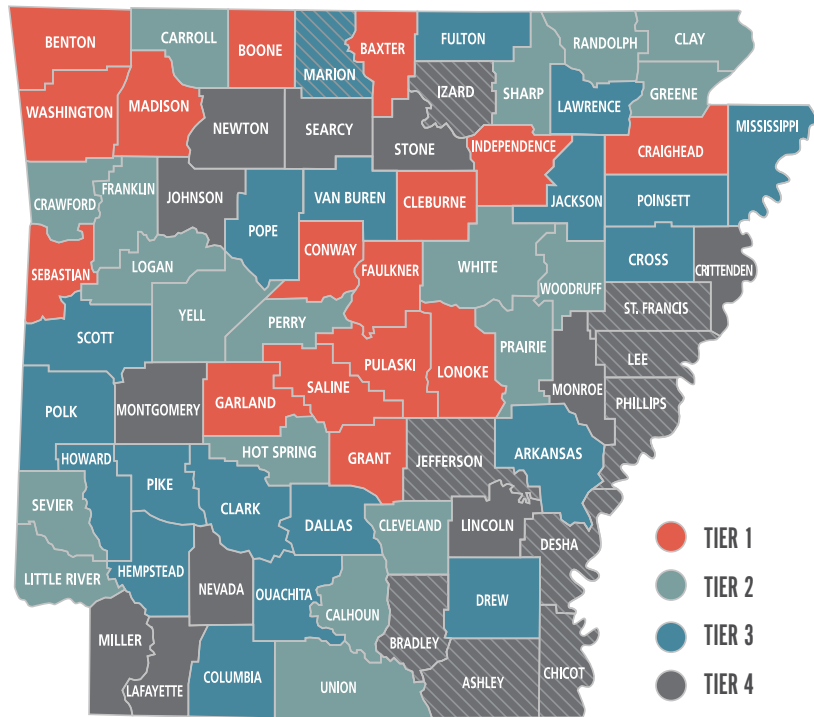




INCENTIVE PROGRAMS

ARKANSAS INCENTIVE TIER MAP - EFFECTIVE JULY 1, 2026



Designated High Unemployment Rate Counties for Tourism Development Act Incentive

ADVANTAGE ARKANSAS

- Income tax credit
- 1-4% of new payroll
- 5 year accrual; 9 year carry forward

TAX BACK PROGRAM

- Sales and use tax refund
- Full refund less 1% on eligible expenditures
- 4 year accrual

CREATE REBATE

- Cash payment
- 3.9-5% of new payroll
- 1-10 year accrual

ARKPLUS

- Income or sales & use tax credit
- Up to 10% of initial investment
- 9 year carry forward

Minimum average hourly wage to qualify for an incentive program is \$17.30

*Qualified businesses shall receive an additional tax credit of 1% of payroll if the new employees' average hourly wage exceeds 125% of the lesser of the state or county average wage

ADVANTAGE ARKANSAS

PAYROLL THRESHOLD
BENEFIT* (% OF PAYROLL)

TAX BACK

INVESTMENT THRESHOLD

CREATE REBATE

PAYROLL THRESHOLD
BENEFIT (% OF PAYROLL)

ARKPLUS

INVESTMENT THRESHOLD
PAYROLL THRESHOLD
(BENEFIT = 10% OF INVESTMENT)

TIER 1	\$125,000	1%	\$500,000	\$2,000,000	3.9%	\$5,000,000	\$2,000,000
TIER 2	\$100,000	2%	\$400,000	\$1,750,000	4.25%	\$3,750,000	\$1,500,000
TIER 3	\$75,000	3%	\$300,000	\$1,500,000	4.5%	\$3,000,000	\$1,200,000
TIER 4	\$50,000	4%	\$200,000	\$1,250,000	5%	\$2,000,000	\$800,000

INFRASTRUCTURE ASSISTANCE

- Offset infrastructure costs
- State and Federal funds
- Based on need and due diligence

MODERNIZATION & AUTOMATION TAX CREDITS

- Income or sales & use tax credit
- Up to 5% of eligible project costs
- Minimum of \$25 million eligible investment

EQUITY INVESTMENT TAX CREDIT

- Transferable income tax credit given to investor
- 33% of amount invested
- Used to attract investment in new, tech-based, high-wage businesses

CUSTOMIZED TRAINING PROGRAM

- Reimbursement of eligible costs
- On and off-site training
- Customized based on need

RESEARCH & DEVELOPMENT TAX CREDITS

- In-house R&D = 20% of eligible costs
- University-based R&D = 33% of eligible costs
- Must qualify for federal R&D tax credit

PROPERTY TAX ABATEMENT

- Authorized and offered by city or county
- Up to 65% abatement
- Length of abatement = length of bond issuance

OTHER INCENTIVES

- Recycling Tax Credit
- Tourism

- Early-Stage Knowledge-Based Programs
- Tuition Reimbursement Tax Credits

- Data Center Sales & Use Tax Exemption
- Lithium Sales & Use Tax Exemption