



Arkansas House Newsletter

December 28, 2023

New Laws for 2024



Many of the laws we passed in 2023 take effect on January 1, 2024.

These new laws impact everything from taxes to criminal justice.

[Act 10](#) of the 2023 Extraordinary Session reduces the top personal income tax rate from 4.7% to 4.4% for tax years beginning January 1, 2024. The act also reduces the corporate income tax rate from 5.1% to 4.8%.

[Act 485](#) of the 2023 Regular Session phases out the income tax apportionment throwback rule over 7 years. The sections of the act phasing out the throwback rule are effective for tax years beginning January 1, 2024.

Other acts passed during the 2023 Regular Session that become effective on January 1 include the following:

[Act 811](#) requires each public high school campus to have a clearly visible and labeled opioid overdose rescue kit and requires that the location of each opioid overdose rescue kit be registered with the school nurse and school resource officer of each public high school. This act also requires that each state-supported higher education campus also have an opioid overdose rescue kit in certain locations.

[Act 300](#) changes the date for special elections on measures and questions to the preferential primary election or general election date and defines what constitutes an emergency special election.

[Act 316](#) requires screening for depression for birth mothers within the first 6 weeks after birth and mandates that an insurance policy shall cover the cost of the screening.

[Act 196](#) reduces the maximum potential unemployment compensation benefits. It also establishes the contribution rates of employers.

[Act 106](#) disqualifies an individual from unemployment benefits if he or she fails to accept suitable work within 5 business days or fails to appear for a previously scheduled job interview on at least 2 occasions without notification.

[Act 587](#) requires an individual who submits a claim for unemployment benefits to complete at least 5 work search contacts per week to be eligible for unemployment benefits for the week.

[Act 160](#) requires a public housing authority to request federal approval if necessary to implement a work requirement for able-bodied adults in households that receive housing assistance.

Several provisions of the [Protect Arkansas Act](#) also take effect also January 1, 2024. These provisions include requiring persons convicted of the most serious offenses to serve a greater percentage of their sentence prior to release.

You can find a complete summary of all the legislation passed this year at [arkansashouse.org](https://www.arkansashouse.org).