

1 State of Arkansas
2 BOYS' STATE
3 Boys State, 2021

A Bill

HOUSE BILL 1001

4
5 By: Representative Evans
6 By: Senator T. Garner

For An Act To Be Entitled

9 AN ACT TO CREATE THE WATER CONSERVATION AND
10 STEWARDSHIP ACT; AND FOR OTHER PURPOSES.

Subtitle

14 TO CREATE THE WATER CONSERVATION AND
15 STEWARDSHIP ACT.

16
17
18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF ARKANSAS BOYS' STATE:

19
20 SECTION 1. Arkansas Code Title 15, Chapter 22, is amended to add an
21 additional subchapter to read as follows:

Subchapter 14 – Water Conservation and Stewardship Act

15-22-1401. Definition.

25 As used in this subchapter, “drip irrigation system” means a low-
26 pressure, low-volume irrigation system that delivers water to the roots or
27 base of a plant through surface or subsurface lines, tubes, and emitters.

15-22-1402. Tax credit for drip irrigation systems.

30 (a) There is established a property tax credit that reduces the amount
31 of real property taxes assessed by the amount determined under subsection (b)
32 of this section for a taxpayer who installs a drip irrigation system on the
33 property.

34 (b) The tax credit allowed under subsection (a) of this section shall
35 be equal to the lesser of:

36 (1) Twenty-five percent (25%) of the total cost of purchasing

1 and installing the drip irrigation system; or

2 (2) Two thousand five hundred dollars (\$2,500).

3
4 15-22-1403. Sales and use tax exemption – Drip irrigation system.

5 The gross receipts or gross proceeds derived from the sale of the
6 following are exempt from the sales tax levied by the Arkansas Gross Receipts
7 Act of 1941, § 26-52-101 et seq., and the compensating use tax levied by the
8 Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.:

9 (1) A drip irrigation system;

10 (2) Equipment and parts used in a drip irrigation system;

11 (3) Equipment and parts used to repair, replace, or maintain a
12 drip irrigation system; and

13 (4) The service of installing, repairing, replacing, or
14 maintaining a drip irrigation system.

15
16 15-22-1404. Surface water storage facilities – Grants for conversion.

17 The Arkansas Natural Resources Commission may establish a grant program
18 to provide funding to farmers for the purpose of converting farmland to a
19 surface water storage facility.

20
21 15-22-1405. Study – Water management plan.

22 (a) The Arkansas Natural Resources Commission shall study the
23 following:

24 (1) Methods of reducing the amount of water needed for
25 irrigation in the state; and

26 (2) The development of new planting procedures to reduce the
27 amount of water needed to irrigate crops in the state.

28 (b) After conducting the study required under subsection (a) of this
29 section, the commission shall develop and implement a water management plan
30 for the state that will reduce the amount of water needed to irrigate
31 farmland in the state.