

STATE OF ARKANSAS

DEPARTMENT OF FINANCE AND ADMINISTRATION

REVENUE DIVISION

BUSINESS INCENTIVES AND TAX CREDITS

PROGRAM COSTS THROUGH DECEMBER 31, 2016

PREPARED BY THE OFFICE OF EXCISE TAX ADMINISTRATION

TAX CREDITS/SPECIAL REFUNDS SECTION

August 2017

**BUSINESS INCENTIVES AND TAX CREDITS
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BUSINESS INCENTIVES AND TAX CREDITS - SUMMARY OF COST BY YEAR

| PROGRAM | 2012 | 2013 | 2014 | 2015 | 2016 | 5 YR TOTALS |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| CONSOLIDATED INCENTIVE ACT of 2003 | | | | | | |
| ADVANTAGE ARKANSAS - Income Tax Credits Used (Replaced Enterprise Zone Credits) | 1,730,550 | 2,160,356 | 2,129,660 | 2,848,812 | 3,540,409 | \$ 12,409,787 |
| ARKPLUS - Income Tax Credits Used (Replaced Ark Economic Development Act Credits) | 3,345,129 | 175,209 | 1,990,749 | 5,125,708 | 9,776,510 | \$ 20,413,305 |
| CREATE REBATE - Payments Authorized (Replaced Economic Development Incentive Act) | 14,328,603 | 11,499,954 | 10,015,388 | 10,182,481 | 11,378,089 | \$ 57,404,515 |
| INVESTARK - Sales Tax Credits Used (Replaced Economic Investment Credit Program) | 31,510,769 | 37,214,712 | 39,997,249 | 38,292,842 | 39,824,926 | \$ 186,840,498 |
| RESEARCH & DEVELOPMENT CREDITS - Income Tax Credits Used | 2,260,191 | 975,573 | 1,229,632 | 4,892,971 | 4,169,960 | \$ 13,528,327 |
| TARGETED BUSINESS TAXBACK - Sales Tax Refunds | 0 | 0 | 0 | 0 | 0 | \$ - |
| TARGETED BUSINESS SPECIAL INCENTIVE - Income Tax Credits Used | 265,517 | 51,744 | 174,163 | 0 | 0 | \$ 491,424 |
| TAXBACK - Sales Tax Refunds (Replaced Enterprise Zone Program Refunds) | 2,670,200 | 2,041,229 | 1,644,241 | 1,031,985 | 3,386,581 | \$ 10,774,236 |
| BIOTECHNOLOGY DEVELOPMENT & TRAINING CREDIT (expired) - Income Tax Credits Used | 81,886 | 216,164 | 253,258 | 210,774 | 180,312 | \$ 942,394 |
| CAPITAL DEVELOPMENT CORPORATION - Income Tax Credits Used | 1,169,432 | 285,776 | 147,730 | 166,730 | 24,827 | \$ 1,794,495 |
| COAL MINING TAX CREDIT- Income Tax Credits Used | 0 | 0 | 0 | 321,391 | 705,355 | \$ 1,026,746 |
| COUNTY & REGIONAL INDUSTRIAL DEVELOPMENT (expired) - Income Tax Credits Used | 0 | 0 | 0 | 0 | 0 | \$ - |
| DELTA GEOTOURISM INCENTIVE ACT OF 2007-Income Tax Credits Used | 13,660 | 6,403 | 14,426 | 15,382 | 15,537 | \$ 65,408 |
| DIGITAL PRODUCT & MOTION PICTURE INDUSTRY DEVELOPMENT ACT - Payments | 1,604,384 | 0 | 514,025 | 119,132 | 0 | \$ 2,237,541 |
| ECONOMIC DEVELOPMENT ACT of 1995 (expired) - Sales Tax Refunds | 0 | 0 | 0 | 0 | 0 | \$ - |
| - Income Tax Credits Used | 0 | 0 | 0 | 0 | 0 | \$ - |
| ECONOMIC DEVELOPMENT INCENTIVE (expired) - 3.9% Payments Authorized | 775,272 | 0 | 0 | 0 | 0 | \$ 775,272 |
| ECONOMIC INVESTMENT CREDIT (expired) - MIC Sales Tax Credits Used | 722,170 | 754,926 | 189,056 | -9,741 | 0 | \$ 1,656,411 |
| ENTERPRISE ZONE PROGRAM of 1993 (expired) - Sales Tax Refunds | 0 | 0 | 0 | 0 | 0 | \$ - |
| - Income Tax Credits Used | 13,110 | 28,334 | 0 | 0 | 0 | \$ 41,444 |
| EQUITY INVESTMENT INCENTIVE ACT OF 2007-Income Tax Credits Used | 3,384,761 | 2,158,372 | 3,494,835 | 3,531,152 | 3,226,267 | \$ 15,795,387 |
| EXISTING WORKFORCE TRAINING ACT - Income Tax Credits Used | 16,100 | 20,265 | 1,575 | 27,325 | 14,325 | \$ 79,590 |
| FAMILY SAVINGS INITIATIVE ACT -Income Tax Credits Used | 0 | 0 | 0 | 0 | 0 | \$ - |
| HISTORIC REHABILITATION TAX CREDIT- Income Tax Credits Used | 799,050 | 1,589,631 | 1,854,099 | 1,502,459 | 2,450,722 | \$ 8,195,961 |
| LOW INCOME HOUSING CREDIT- Income Tax Credits Used | 1,244,776 | 1,151,771 | 1,079,721 | 993,935 | 648,796 | \$ 5,118,999 |
| NON-PROFIT INCENTIVE ACT OF 2005 - [No Activity Under this Incentive Program] | 0 | 0 | 0 | 0 | 0 | \$ - |
| PRIVATE WETLAND/RIPARIAN ZONE - Income Tax Credits Used | 127,389 | 170,267 | 164,956 | 183,660 | 182,736 | \$ 829,008 |
| PUBLIC ROADS IMPROVEMENT CREDIT - Income Tax Credits Used | 0 | 0 | 0 | 0 | 0 | \$ - |
| QUALIFIED RESEARCH EQUIPMENT DONATIONS - Income Tax Credits Used | 0 | 0 | 0 | 1,269 | 0 | \$ 1,269 |
| RESEARCH PARK AUTHORITY - Income Tax Credits Used | 6,600 | 0 | 0 | 176 | 0 | \$ 6,776 |
| TOURISM DEVELOPMENT ACT - Sales Tax Credits Used | 3,759,060 | 3,485,059 | 4,137,078 | 3,886,170 | 4,003,544 | \$ 19,270,911 |
| - Income Tax Credits Used | 20,530 | 26,643 | 0 | 0 | 0 | \$ 47,173 |
| TUITION REIMBURSEMENT TAX CREDIT - Income Tax Credits Used | 158,250 | 132,801 | 176,529 | 197,923 | 71,431 | \$ 736,934 |
| WASTE REDUCTION & RECYCLING EQUIPMENT - Income Tax Credits Used | 14,759,707 | 13,454,239 | 12,706,216 | 22,604,251 | 11,907,856 | \$ 75,432,269 |
| WATER RESOURCE CONSERVATION ACT of 1995 - Income Tax Credits Used | 1,029,685 | 1,134,870 | 1,124,679 | 1,049,067 | 920,376 | \$ 5,258,677 |
| YOUTH APPRENTICESHIP TRAINING PROGRAM - Income Tax Credits Used | 9,119 | 1,465 | 7,161 | 11,286 | 12,733 | \$ 41,764 |
| YOUTH APPRENTICESHIP/WORK-BASED LEARNING - Income Tax Credits Used | 0 | 0 | 0 | | | \$ - |
| | | | | | | \$ 441,216,521 |
| Calendar Year Cost Totals | \$ 85,805,900 | \$ 78,735,763 | \$ 83,046,426 | \$ 97,187,140 | \$ 96,441,292 | \$ 441,216,521 |

CONSOLIDATED INCENTIVE ACT OF 2003 - PAYROLL INCOME TAX CREDITS
ACT 182 OF 2003, as Amended
ACA § 15-4-2705
ADVANTAGE ARKANSAS PROGRAM

INCOME TAX CREDITS

ADVANTAGE ARKANSAS PROGRAM

| | CREDIT ISSUED (Tax Yr) | CREDIT USED (Calendar Yr) |
|---------------|---------------------------|------------------------------|
| 2003 | 0 | 0 |
| 2004 | 235,394 | 0 |
| 2005 | 901,444 | 31,853 |
| 2006 | 1,417,018 | 201,829 |
| 2007 | 2,530,428 | 366,826 |
| 2008 | 4,513,079 | 907,353 |
| 2009 | 4,057,866 | 1,063,646 |
| 2010 | 3,855,776 | 1,704,968 |
| 2011 | 4,298,983 | 2,203,810 |
| 2012 | 3,610,698 | 1,730,550 |
| 2013 | 3,266,923 | 2,160,356 |
| 2014 | 1,946,590 | 2,129,660 |
| 2015 | 1,404,676 | 2,848,812 |
| 2016 | 454,815 | 3,540,409 |
| TOTALS | 32,493,690 | 18,890,072 |

CONSOLIDATED INCENTIVE ACT - INCOME TAX CREDITS
ACT 182 OF 2003, as Amended
ACA § 15-4-2706 (b)
ARK PLUS INVESTMENT INCOME TAX CREDITS

INCOME TAX CREDITS

ARK PLUS PROGRAM

| | CREDIT ISSUED (Tax Yr) | CREDIT USED (Calendar Yr) |
|---------------|---------------------------|------------------------------|
| 2003 | 0 | 0 |
| 2004 | 276,910 | 0 |
| 2005 | 3,632,329 | 0 |
| 2006 | 3,996,971 | 0 |
| 2007 | 13,562,957 | 0 |
| 2008 | 16,071,694 | 547,607 |
| 2009 | 36,998,045 | 454,621 |
| 2010 | 9,859,222 | 1,268,842 |
| 2011 | 606,825 | 3,045,983 |
| 2012 | 1,126,505 | 3,345,129 |
| 2013 | 468,848 | 175,209 |
| 2014 | 291,621 | 1,990,749 |
| 2015 | 1,305,903 | 5,125,708 |
| 2016 | 1,300,233 | 9,776,510 |
| TOTALS | 89,498,063 | 25,730,358 |

**CONSOLIDATED INCENTIVE ACT OF 2003 - PAYROLL REBATE
ACT 182 OF 2003, as Amended
ACA § 15-4-2707
CREATE REBATE PROGRAM**

PAYROLL REBATE PAYMENTS

**CREATE REBATE
PAYMENTS AUTHORIZED
(Calendar Yr)**

| | |
|---------------|-------------------|
| 2003 | 0 |
| 2004 | 0 |
| 2005 | 0 |
| 2006 | 960,851 |
| 2007 | 3,039,334 |
| 2008 | 1,955,828 |
| 2009 | 7,441,553 |
| 2010 | 13,346,749 |
| 2011 | 9,875,503 |
| 2012 | 14,328,603 |
| 2013 | 11,499,954 |
| 2014 | 10,015,388 |
| 2015 | 10,182,481 |
| 2016 | 11,378,089 |
| TOTALS | 94,024,333 |

CONSOLIDATED INCENTIVE ACT - SALES AND USE TAX CREDITS
ACT 182 OF 2003, as Amended
ACA § 15-4-2706 (c)
INVESTARK PROGRAM

SALES TAX CREDITS

| INVESTARK PROGRAM | | |
|--------------------------|----------------------|--------------------|
| | CREDIT ISSUED | CREDIT USED |
| | * (Calendar Yr) | (Calendar Yr) |
| 2003 | 2,921,568 | 0 |
| 2004 | 15,534,318 | 1,461,655 |
| 2005 | 25,521,418 | 5,924,233 |
| 2006 | 24,316,865 | 15,730,589 |
| 2007 | 33,807,215 | 14,946,764 |
| 2008 | 41,667,960 | 19,573,234 |
| 2009 | 34,652,890 | 18,833,521 |
| 2010 | 25,134,713 | 21,456,058 |
| 2011 | 52,039,395 | 23,570,203 |
| 2012 | 53,143,767 | 31,510,769 |
| 2013 | 31,504,679 | 37,214,712 |
| 2014 | 41,998,468 | 39,997,249 |
| 2015 | 60,956,128 | 38,292,842 |
| 2016 | 47,647,507 | 39,824,926 |
| TOTALS | 490,846,891 | 308,336,755 |

* Credits issued are based on expenditures incurred during each calendar year.

CONSOLIDATED INCENTIVE ACT OF 2003
ACT 182 OF 2003, as Amended
ACA § 15-4-2708 (b) & (c)
RESEARCH AND DEVELOPMENT INCOME TAX CREDITS

INCOME TAX CREDITS

| | Company In-house Research | | Targeted Business In-house Research | |
|---------------|----------------------------------|----------------------------------|--|----------------------------------|
| | CR ISSUED (Tax Yr) | CR USED (Calendar Yr) | CR ISSUED (Tax Yr) | CR USED (Calendar Yr) |
| 2003 | 20,000 | 0 | 0 | 0 |
| 2004 | 10,000 | 0 | 448,279 | 0 |
| 2005 | 10,000 | 0 | 1,574,547 | 0 |
| 2006 | 0 | 10,000 | 1,380,571 | 1,277,094 |
| 2007 | 0 | 30,000 | 1,874,668 | 1,829,922 |
| 2008 | 0 | 0 | 2,521,358 | 1,775,277 |
| 2009 | 0 | 0 | 3,012,065 | 2,062,245 |
| 2010 | 828,151 | 0 | 1,703,298 | 2,269,388 |
| 2011 | 1,704,530 | 0 | 912,898 | 1,537,022 |
| 2012 | 1,926,578 | 828,151 | 710,788 | 1,432,040 |
| 2013 | 1,080,481 | 233,763 | 972,158 | 741,810 |
| 2014 | 11,872,756 | 422,374 | 2,149,646 | 807,258 |
| 2015 | 11,371,025 | 3,097,361 | 863,412 | 1,795,610 |
| 2016 | 6,134,861 | 2,969,821 | 1,076,999 | 1,200,139 |
| TOTALS | 34,958,382 | 7,591,470 | 19,200,687 | 16,727,805 |

CONSOLIDATED INCENTIVE ACT - INCOME TAX CREDITS
ACT 182 OF 2003, as Amended
ACA § 15-4-2709
TARGETED BUSINESS SPECIAL INCENTIVE

INCOME TAX CREDITS

Target Business Payroll Credit

| | CREDIT ISSUED | CREDIT USED |
|---------------|----------------------|----------------------|
| | (Tax Yr) | (Calendar Yr) |
| 2003 | 0 | 0 |
| 2004 | 0 | 0 |
| 2005 | 106,431 | 0 |
| 2006 | 126,019 | 0 |
| 2007 | 195,527 | 106,431 |
| 2008 | 200,958 | 99,486 |
| 2009 | 212,680 | 225,527 |
| 2010 | 218,463 | 242,706 |
| 2011 | 288,459 | 203,640 |
| 2012 | 135,907 | 265,517 |
| 2013 | 110,000 | 51,744 |
| 2014 | 10,000 | 174,163 |
| 2015 | 10,000 | 0 |
| 2016 | 0 | 0 |
| TOTALS | 1,614,444 | 1,369,214 |

CONSOLIDATED INCENTIVE ACT - SALES & USE TAX REFUNDS
ACT 182 OF 2003, as Amended
ACA § 15-4-2706 (d) & (e)
TAXBACK PROGRAM

SALES AND USE TAX REFUNDS

| | TAXBACK REFUNDS ISSUED (Calendar Yr) | TARGETED BUSINESS REFUNDS ISSUED (Calendar Yr) |
|---------------|---|---|
| 2003 | 0 | 0 |
| 2004 | 6,767 | 0 |
| 2005 | 260,311 | 0 |
| 2006 | 687,486 | 0 |
| 2007 | 1,510,572 | 0 |
| 2008 | 1,392,520 | 21,114 |
| 2009 | 1,910,895 | 0 |
| 2010 | 5,756,633 | 3,597 |
| 2011 | 7,721,722 | 0 |
| 2012 | 2,670,200 | 0 |
| 2013 | 2,041,229 | 0 |
| 2014 | 1,644,241 | 0 |
| 2015 | 1,031,985 | 0 |
| 2016 | 3,386,581 | 0 |
| TOTALS | 30,021,142 | 24,711 |

BIOTECHNOLOGY DEVELOPMENT AND TRAINING CREDIT
ACT 1117 OF 1997
ACA § 2-8-101 et seq.
(Expired March 2, 2003)

INCOME TAX CREDITS

| | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|---------------|------------------------------|---------------------------------|
| 1997 | 22,000 | 0 |
| 1998 | 48,648 | 0 |
| 1999 | 23,225 | 0 |
| 2000 | 15,772 | 0 |
| 2001 | 257,655 | 60,486 |
| 2002 | 270,211 | 0 |
| 2003 | 141,590 | 0 |
| 2004 | 209,840 | 0 |
| 2005 | 271,379 | 0 |
| 2006 | 0 | 0 |
| 2007 | 0 | 0 |
| 2008 | 0 | 0 |
| 2009 | 0 | 0 |
| 2010 | 0 | 0 |
| 2011 | 0 | 103,290 |
| 2012 | 0 | 81,886 |
| 2013 | 0 | 216,164 |
| 2014 | 0 | 253,258 |
| 2015 | 0 | 210,774 |
| 2016 | 0 | 180,312 |
| TOTALS | 1,260,320 | 1,106,170 |

CAPITAL DEVELOPMENT COMPANY CREDIT
ACTS 410 OF 1985, 333 OF 1991, 860 OF 2003
ACA § 15-4-1001 et seq.
(Expired July 1, 2007)

INCOME TAX CREDITS

| | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|---------------|------------------------------|---------------------------------|
| 1985 | 0 | 0 |
| 1986 | 0 | 0 |
| 1987 | 0 | 0 |
| 1988 | 0 | 0 |
| 1989 | 0 | 0 |
| 1990 | 0 | 0 |
| 1991 | 0 | 0 |
| 1992 | 660 | 0 |
| 1993 | 2,105 | 660 |
| 1994 | 93,423 | 17 |
| 1995 | 61,380 | 56,772 |
| 1996 | 33,302 | 60,946 |
| 1997 | 87,174 | 38,168 |
| 1998 | 60,848 | 78,847 |
| 1999 | 7,939 | 60,298 |
| 2000 | 1,235 | 11,822 |
| 2001 | 34,265 | 1,470 |
| 2002 | 4,950 | 35,660 |
| 2003 | 1,091 | 0 |
| 2004 | 602,929 | 1,210 |
| 2005 | 1,813,512 | 64,058 |
| 2006 | 2,145,386 | 1,492,259 |
| 2007 | 2,931,298 | 209,765 |
| 2008 | 1,662,232 | 766,986 |
| 2009 | 1,149,979 | 1,302,594 |
| 2010 | 1,437,252 | 596,284 |
| 2011 | 1,049,101 | 1,314,270 |
| 2012 | 67,997 | 1,169,432 |
| 2013 | 0 | 285,776 |
| 2014 | 0 | 147,430 |
| 2015 | 0 | 166,730 |
| 2016 | 0 | 24,827 |
| TOTALS | 13,248,058 | 7,886,281 |

**COAL MINING TAX CREDIT
ACT 993 of 2003
ACA § 26-51-511**

INCOME TAX CREDITS

| | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|---------------|------------------------------|---------------------------------|
| 2004 | 70,710 | 0 |
| 2005 | 160,941 | 0 |
| 2006 | 3,009 | 0 |
| 2007 | 0 | 0 |
| 2008 | 0 | 0 |
| 2009 | 0 | 0 |
| 2010 | 0 | 35,355 |
| 2011 | 0 | 44,812 |
| 2012 | 0 | 0 |
| 2013 | 11,028 | 0 |
| 2014 | 310,363 | 0 |
| 2015 | 705,355 | 321,391 |
| 2016 | 440,809 | 705,355 |
| TOTALS | 1,702,215 | 1,106,913 |

COUNTY-REGIONAL INDUSTRIAL DEVELOPMENT CREDIT

ACT 1029 OF 1991

ACA § 15-4-1201 et seq.

(Expired December 31, 2003)

INCOME TAX CREDITS

| | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|--------------------|------------------------------|---------------------------------|
| 1991 | 25,107 | 0 |
| 1992 | 660 | 20,725 |
| 1993 | 0 | 2,198 |
| 1994 | 5,000 | 3,308 |
| 1995 | 4,290 | 353 |
| 1996 | 4,950 | 7,592 |
| 1997 | 291,993 | 3,964 |
| 1998 | 88,137 | 25,814 |
| 1999 | 651,864 | 132,826 |
| 2000 | 69,873 | 360,857 |
| 2001 | 234,836 | 72,806 |
| 2002 | 158,020 | 71,206 |
| 2003 | 5,083,793 | 253,662 |
| 2004 | 0 | 2,640,749 |
| 2005 | 0 | 1,366,680 |
| 2006 | 0 | 874,110 |
| 2007 | 0 | 91,680 |
| 2008 | 0 | 56,720 |
| 2009 | 0 | 0 |
| 2010 | 0 | 0 |
| No further credits | | |
| TOTALS | 6,618,523 | 5,985,250 |

DELTA GEOTOURISM INCENTIVE ACT OF 2007
ACT 518 OF 2007, as amended
Uncodified

INCOME TAX CREDITS

| | CREDIT ISSUED (Tax Yr) | CREDIT USED (Calendar Yr) |
|--------|---------------------------|------------------------------|
| 2007 | 10,754 | 0 |
| 2008 | 29,489 | 9,705 |
| 2009 | 33,431 | 8,958 |
| 2010 | 16,053 | 660 |
| 2011 | 4,640 | 9,795 |
| 2012 | 43,471 | 13,660 |
| 2013 | 45,349 | 6,403 |
| 2014 | 70,636 | 14,426 |
| 2015 | 104,010 | 15,382 |
| 2016 | 16,041 | 15,537 |
| TOTALS | 373,874 | 94,526 |

**ARKANSAS ECONOMIC DEVELOPMENT ACT
 ACT 831 OF 1995
 ACA 15-4-1901 et seq.
 (Expired March 2, 2003)**

SALES AND USE TAX REFUNDS

INCOME TAX CREDITS

| | REFUNDS ISSUED (Calendar Year) | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|--------------------|-----------------------------------|------------------------------|---------------------------------|
| 1995 | 0 | 0 | 0 |
| 1996 | 0 | 0 | 0 |
| 1997 | 0 | 1,288,877 | 0 |
| 1998 | 0 | 7,280,214 | 0 |
| 1999 | 38,232 | 12,823,620 | 0 |
| 2000 | 310,227 | 12,851,703 | 0 |
| 2001 | 0 | 19,903,784 | 0 |
| 2002 | 0 | 21,603,298 | 0 |
| 2003 | 0 | 19,759,062 | 3,617,288 |
| 2004 | 0 | 12,240,000 | 83,822 |
| 2005 | 0 | 12,240,000 | 7,505,406 |
| 2006 | 0 | 9,240,000 | 749,315 |
| 2007 | 0 | 9,240,000 | 3,015,963 |
| 2008 | 0 | 9,240,000 | 2,732,173 |
| 2009 | 0 | 770,000 | 4,064,355 |
| 2010 | 0 | 0 | 6,145,297 |
| 2011 | 0 | 0 | 0 |
| 2012 | 0 | 0 | 0 |
| 2013 | 0 | 0 | 0 |
| No further credits | | | |
| TOTALS | 348,459 | 148,480,558 | 27,913,619 |

ECONOMIC DEVELOPMENT INCENTIVE PROGRAM

ACT 851 OF 1993

ACA § 15-4-1601 et seq.

(Expired March 2, 2003)

INCENTIVE PAYMENTS

3.9% INCENTIVE AMOUNT AUTHORIZED
(Calendar Year)

| | |
|--------------------|--------------------|
| 1993 | 0 |
| 1994 | 0 |
| 1995 | 0 |
| 1996 | 302,858 |
| 1997 | 1,737,431 |
| 1998 | 3,516,215 |
| 1999 | 1,490,066 |
| 2000 | 3,972,314 |
| 2001 | 8,173,772 |
| 2002 | 6,920,160 |
| 2003 | 11,270,662 |
| 2004 | 12,858,624 |
| 2005 | 9,464,984 |
| 2006 | 9,118,660 |
| 2007 | 30,546,468 |
| 2008 | 6,323,230 |
| 2009 | 6,623,001 |
| 2010 | 2,736,129 |
| 2011 | 1,755,849 |
| 2012 | 775,272 |
| 2013 | 0 |
| No further credits | |
| TOTALS | 117,585,695 |

ECONOMIC INVESTMENT TAX CREDIT (EIC/MIC)
ACT 529 OF 1985, as amended
ACA § 26-52-701 et seq.
(Expired March 2, 2003)

SALES AND USE TAX CREDITS

| | CREDITS ISSUED * (Calendar Year) | CREDITS USED (Calendar Year) |
|---------------|-------------------------------------|---------------------------------|
| 1985 | 14,171,553 | 0 |
| 1986 | 22,114,831 | 6,510,784 |
| 1987 | 18,485,358 | 8,220,366 |
| 1988 | 21,789,428 | 10,112,699 |
| 1989 | 37,771,304 | 12,575,617 |
| 1990 | 53,096,940 | 16,302,434 |
| 1991 | 50,149,530 | 21,889,409 |
| 1992 | 38,702,923 | 25,306,852 |
| 1993 | 36,021,304 | 27,637,786 |
| 1994 | 36,168,404 | 31,148,807 |
| 1995 | 47,289,794 | 34,626,413 |
| 1996 | 45,305,221 | 38,356,948 |
| 1997 | 38,424,442 | 34,945,072 |
| 1998 | 33,059,379 | 35,709,876 |
| 1999 | 39,091,895 | 32,801,850 |
| 2000 | 44,458,648 | 30,462,707 |
| 2001 | 26,521,693 | 36,784,167 |
| 2002 | 26,438,486 | 35,968,260 |
| 2003 | 18,486,529 | 30,019,268 |
| 2004 | 9,155,224 | 30,801,398 |
| 2005 | 6,390,233 | 26,510,074 |
| 2006 | 1,936,832 | 17,353,134 |
| 2007 | 285,672 | 13,935,060 |
| 2008 | 12,676 | 12,521,005 |
| 2009 | 0 | 7,242,366 |
| 2010 | 0 | 3,298,112 |
| 2011 | 0 | 2,656,797 |
| 2012 | 0 | 722,170 |
| 2013 | 0 | 754,926 |
| 2014 | 0 | 189,056 |
| 2015 | 0 | -9,741 |
| 2016 | 0 | 0 |
| TOTALS | 665,328,299 | 585,353,673 |

* Credits issued are based on expenditures incurred during each calendar year.

ENTERPRISE ZONE PROGRAM (OLD)
ACTS 813 OF 1983, 462 OF 1989
(Expired June 30, 1995)

SALES AND USE TAX REFUNDS

INCOME TAX CREDITS

| | REFUNDS ISSUED (Calendar Year) | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|---------------|-----------------------------------|------------------------------|---------------------------------|
| 1984 | 33,532 | 2,196,000 | 0 |
| 1985 | 428,564 | 4,399,385 | 207,055 |
| 1986 | 696,382 | 5,752,526 | 1,104,820 |
| 1987 | 1,641,838 | 9,095,156 | 1,732,732 |
| 1988 | 2,180,940 | 9,232,605 | 3,079,875 |
| 1989 | 1,645,063 | 6,436,216 | 5,457,864 |
| 1990 | 1,691,229 | 5,769,670 | 3,495,049 |
| 1991 | 1,955,427 | 6,503,500 | 7,890,019 |
| 1992 | 1,391,004 | 4,755,035 | 5,216,353 |
| 1993 | 1,563,207 | 4,429,950 | 4,701,456 |
| 1994 | 841,289 | 5,298,434 | 4,044,644 |
| 1995 | 779,686 | 1,746,480 | 3,402,094 |
| 1996 | 1,114,769 | 614,080 | 2,308,175 |
| 1997 | 33,547 | 0 | 559,323 |
| 1998 | 1,246,987 | 0 | 617,071 |
| 1999 | 0 | 0 | 2,964 |
| 2000 | 0 | 0 | 0 |
| TOTALS | 17,243,464 | 66,229,037 | 43,819,494 |

ENTERPRISE ZONE PROGRAM of 1993

ACT 947 OF 1993

ACA § 15-4-1701 et seq.

(Expired March 2, 2003)

SALES AND USE TAX REFUNDS

INCOME TAX CREDITS

| | REFUNDS ISSUED (Calendar Year) | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|-------------------|-----------------------------------|------------------------------|---------------------------------|
| 1993 | 0 | 0 | 0 |
| 1994 | 116,751 | 481,152 | 0 |
| 1995 | 2,094,605 | 2,166,841 | 220,235 |
| 1996 | 3,626,356 | 3,138,923 | 540,166 |
| 1997 | 1,923,973 | 3,982,826 | 1,199,351 |
| 1998 | 4,078,693 | 4,178,302 | 2,030,033 |
| 1999 | 4,767,594 | 5,648,866 | 2,572,514 |
| 2000 | 3,022,354 | 4,424,110 | 2,587,963 |
| 2001 | 9,298,615 | 5,099,882 | 1,433,489 |
| 2002 | 3,250,097 | 1,934,745 | 2,504,910 |
| 2003 | 3,656,451 | 1,796,835 | 3,069,720 |
| 2004 | 1,382,676 | 1,493,015 | 1,271,056 |
| 2005 | 398,285 | 589,077 | 1,772,618 |
| 2006 | 123,659 | 119,051 | 2,774,011 |
| 2007 | 1,741,120 | 192,982 | 1,558,251 |
| 2008 | 188,306 | 0 | 274,855 |
| 2009 | 0 | 0 | 455,750 |
| 2010 | 0 | 0 | 489,127 |
| 2011 | 12,844 | 0 | 32,099 |
| 2012 | 0 | 0 | 13,110 |
| 2013 | | | 28,334 |
| No further credit | | | |
| TOTALS | 39,682,379 | 35,246,607 | 24,827,592 |

EQUITY INVESTMENT INCENTIVE ACT OF 2007
ACT 566 OF 2007
ACA § 15-4-3301 et seq.

INCOME TAX CREDITS

| | CREDIT ISSUED (Tax Yr) | CREDIT USED (Calendar Yr) |
|---------------|---------------------------|------------------------------|
| 2007 | 300,000 | 0 |
| 2008 | 1,170,364 | 216,666 |
| 2009 | 2,386,937 | 1,050,349 |
| 2010 | 4,625,746 | 572,588 |
| 2011 | 2,910,319 | 2,722,582 |
| 2012 | 2,115,679 | 3,384,761 |
| 2013 | 2,856,212 | 2,158,372 |
| 2014 | 3,227,686 | 3,494,835 |
| 2015 | 6,242,195 | 3,531,152 |
| 2016 | 4,160,192 | 3,226,267 |
| TOTALS | 29,995,330 | 20,357,572 |

EXISTING WORKFORCE TRAINING ACT
ACTS 791 of 1995, 1134 OF 1999, as amended
ACA § 6-50-701 et seq.

INCOME TAX CREDITS

| | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|---------------|------------------------------|---------------------------------|
| 2000 | 68,638 | 0 |
| 2001 | 134,686 | 35,641 |
| 2002 | 116,237 | 13,530 |
| 2003 | 90,619 | 6,690 |
| 2004 | 149,340 | 19,695 |
| 2005 | 136,289 | 32,991 |
| 2006 | 69,578 | 86,094 |
| 2007 | 24,368 | 49,156 |
| 2008 | 12,155 | 12,933 |
| 2009 | 4,975 | 3,400 |
| 2010 | 14,100 | 3,350 |
| 2011 | 20,626 | 18,926 |
| 2012 | 15,401 | 16,100 |
| 2013 | 24,754 | 20,265 |
| 2014 | 29,485 | 1,575 |
| 2015 | 14,325 | 27,325 |
| 2016 | 0 | 14,325 |
| TOTALS | 925,576 | 361,996 |

**FAMILY SAVINGS INITIATIVE ACT
ACT 1217 of 1999
ACA § 20-86-109**

INCOME TAX CREDITS

| | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|---------------|------------------------------|---------------------------------|
| 1999 | 0 | 0 |
| 2000 | 0 | 0 |
| 2001 | 0 | 0 |
| 2002 | 0 | 0 |
| 2003 | 0 | 0 |
| 2004 | 0 | 0 |
| 2005 | 2,000 | 0 |
| 2006 | 50 | 1,500 |
| 2007 | 300 | 50 |
| 2008 | 1,675 | 300 |
| 2009 | 492 | 1,675 |
| 2010 | 0 | 492 |
| 2011 | 0 | 0 |
| 2012 | 0 | 0 |
| 2013 | 0 | 0 |
| 2014 | 0 | 0 |
| 2015 | 0 | 0 |
| 2016 | 500 | 0 |
| TOTALS | 5,017 | 4,017 |

HIGHER EDUCATION INCOME TAX CREDITS
ACT 30 OF 1985 SPECIAL SESSION
(Expired December 31, 1986)

INCOME TAX CREDITS

| | CREDITS USED (Calendar Year) |
|-----------|---------------------------------|
| 1986-1989 | 696,436 |
| TOTALS | 696,436 |

**ARKANSAS HISTORIC REHABILITATION TAX CREDIT
ACT 498 OF 2009
ACA 26-51-2201 et seq.**

INCOME TAX CREDITS

| | CREDIT ISSUED (Tax Yr) | CREDIT USED (Calendar Yr) |
|---------------|---------------------------|------------------------------|
| 2009 | 383,813 | 0 |
| 2010 | 501,813 | 377,999 |
| 2011 | 1,615,876 | 272,821 |
| 2012 | 2,186,592 | 799,050 |
| 2013 | 1,991,331 | 1,589,631 |
| 2014 | 1,756,203 | 1,854,099 |
| 2015 | 3,486,911 | 1,502,459 |
| 2016 | 2,655,453 | 2,450,722 |
| TOTALS | 14,577,992 | 8,846,781 |

LOW INCOME HOUSING TAX CREDIT
ACT 1332 of 1997
ACA § 26-51-1702

INCOME TAX CREDITS

| | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|---------------|------------------------------|---------------------------------|
| 1998 | 3,965 | 0 |
| 1999 | 291,422 | 3,965 |
| 2000 | 210,440 | 45,227 |
| 2001 | 253,537 | 169,753 |
| 2002 | 505,039 | 186,616 |
| 2003 | 511,513 | 295,618 |
| 2004 | 785,131 | 382,587 |
| 2005 | 882,833 | 449,166 |
| 2006 | 1,071,560 | 807,359 |
| 2007 | 1,443,970 | 773,496 |
| 2008 | 1,403,702 | 901,491 |
| 2009 | 1,418,442 | 1,067,453 |
| 2010 | 1,233,313 | 1,063,416 |
| 2011 | 1,233,691 | 1,187,708 |
| 2012 | 1,179,875 | 1,244,776 |
| 2013 | 1,324,389 | 1,151,771 |
| 2014 | 1,078,031 | 1,079,721 |
| 2015 | 779,612 | 993,935 |
| 2016 | 127,370 | 648,796 |
| TOTALS | 15,737,835 | 12,452,854 |

**MANUFACTURING JOBS TAX CREDIT
ACT 785 OF 1983
ACA § 26-51-505
(Expired June 30, 1988)**

INCOME TAX CREDITS

| | CREDITS USED (Calendar Year) |
|-----------|---------------------------------|
| 1984-1990 | 705,501 |
| TOTALS | 705,501 |

**DIGITAL PRODUCT AND MOTION PICTURE INDUSTRY DEVELOPMENT ACT
ACT 816 OF 2009
ACA § 15-4-2001 et seq.**

INCENTIVE PAYMENTS

INCENTIVE AMOUNT AUTHORIZED
(Calendar Year)

| | |
|---------------|------------------|
| 2010 | 21,311 |
| 2011 | 57,651 |
| 2012 | 1,604,384 |
| 2013 | 0 |
| 2014 | 514,025 |
| 2015 | 119,132 |
| 2016 | 0 |
| TOTALS | 2,316,503 |

**MOTION PICTURE INCENTIVE ACT
ACT 919 OF 1997
ACA § 15-4-2001 et seq. (repealed)
(Expired June 30, 2007)**

INCENTIVE PAYMENTS

INCENTIVE AMOUNT AUTHORIZED
(Calendar Year)

| | |
|---------------|---------------|
| 1997 | 0 |
| 1998 | 25,024 |
| 1999 | 0 |
| 2000 | 0 |
| 2001 | 0 |
| 2002 | 0 |
| 2003 | 8,833 |
| 2004 | 0 |
| 2005 | 0 |
| 2006 | 0 |
| 2007 | 26,747 |
| 2008 | 0 |
| 2009 | 0 |
| 2010 | 0 |
| TOTALS | 60,604 |

MOTORCOACH CARRIER INCENTIVES
ACT 1187 OF 1997, as amended
ACA § 23-13-501 et seq.
(Expired July 1, 2009)

INCENTIVE PAYMENTS

INCENTIVE AMOUNT AUTHORIZED
(Calendar Year)

| | |
|---------------|------------|
| 1998 | 61 |
| 1999 | 0 |
| 2000 | 175 |
| 2001 | 225 |
| 2002 | 100 |
| 2003 | 0 |
| 2004 | 0 |
| 2005 | 0 |
| 2006 | 0 |
| 2007 | 0 |
| 2008 | 0 |
| 2009 | 0 |
| 2010 | 0 |
| TOTALS | 561 |

**PRIVATE WETLAND & RIPARIAN ZONE CREATION/RESTORATION
 ACT 561 OF 1995, as Amended
 ARKANSAS CODE ANNOTATED § 26-51-1501 et seq.**

INCOME TAX CREDITS

| | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|---------------|------------------------------|---------------------------------|
| 1996 | 0 | 0 |
| 1997 | 0 | 0 |
| 1998 | 63,712 | 0 |
| 1999 | 34,753 | 14,250 |
| 2000 | 99,534 | 15,578 |
| 2001 | 115,897 | 24,317 |
| 2002 | 51,970 | 24,685 |
| 2003 | 163,664 | 41,281 |
| 2004 | 184,806 | 62,647 |
| 2005 | 144,445 | 70,776 |
| 2006 | 297,281 | 104,685 |
| 2007 | 144,550 | 111,010 |
| 2008 | 194,403 | 139,408 |
| 2009 | 132,030 | 97,989 |
| 2010 | 485,282 | 68,259 |
| 2011 | 291,725 | 120,053 |
| 2012 | 520,886 | 127,389 |
| 2013 | 134,000 | 170,267 |
| 2014 | 220,118 | 164,956 |
| 2015 | 124,974 | 183,660 |
| 2016 | 366,875 | 182,736 |
| TOTALS | 3,770,905 | 1,723,946 |

**ARKANSAS PUBLIC ROADS IMPROVEMENT CREDIT
ACT 1347 OF 1999
ACA § 15-4-2306**

INCOME TAX CREDITS

| | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|---------------|------------------------------|---------------------------------|
| 2000 | 198,000 | 198,000 |
| 2001 | 0 | 0 |
| 2002 | 0 | 0 |
| 2003 | 0 | 0 |
| 2004 | 0 | 0 |
| 2005 | 0 | 0 |
| 2006 | 0 | 0 |
| 2007 | 330,000 | 0 |
| 2008 | 0 | 330,000 |
| 2009 | 0 | 0 |
| 2010 | 0 | 0 |
| 2011 | 0 | 0 |
| 2012 | 0 | 0 |
| 2013 | 0 | 0 |
| 2014 | 0 | 0 |
| 2015 | 0 | 0 |
| 2016 | 0 | 0 |
| TOTALS | 528,000 | 528,000 |

DONATIONS OR SALES OF EQUIPMENT TO EDUCATIONAL INSTITUTIONS
ACTS 759 OF 1985, 1045 OF 2007
ACA § 26-51-1102 (a), (b) and (c)

INCOME TAX CREDITS

| | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|---------------|------------------------------|---------------------------------|
| 1985 | 0 | 0 |
| 1986 | 0 | 0 |
| 1987 | 1,520 | 0 |
| 1988 | 5,043 | 0 |
| 1989 | 4,400 | 3,742 |
| 1990 | 0 | 2,933 |
| 1991 | 134,694 | 1,365 |
| 1992 | 0 | 80,909 |
| 1993 | 0 | 39,054 |
| 1994 | 12,243 | 927 |
| 1995 | 88,041 | 13,200 |
| 1996 | 60,073 | 4,950 |
| 1997 | 0 | 1,867 |
| 1998 | 0 | 143,993 |
| 1999 | 0 | 0 |
| 2000 | 0 | 0 |
| 2001 | 0 | 0 |
| 2002 | 0 | 0 |
| 2003 | 3,985 | 0 |
| 2004 | 47,696 | 0 |
| 2005 | 0 | 0 |
| 2006 | 0 | 0 |
| 2007 | 0 | 0 |
| 2008 | 0 | 0 |
| 2009 | 0 | 0 |
| 2010 | 0 | 0 |
| 2011 | 0 | 0 |
| 2012 | 0 | 0 |
| 2013 | 0 | 0 |
| 2014 | 16,500 | 0 |
| 2015 | 0 | 1,269 |
| 2016 | 0 | 0 |
| TOTALS | 374,195 | 294,209 |

**RESEARCH PARK AUTHORITY
ACT 1045 OF 2007
ACA § 26-51-1102 (c)(1)**

INCOME TAX CREDITS

| | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|--------|------------------------------|---------------------------------|
| 2007 | | |
| 2008 | 8,250 | |
| 2009 | 0 | |
| 2010 | 0 | |
| 2011 | 0 | |
| 2012 | 0 | 6,600 |
| 2013 | 0 | 0 |
| 2014 | 0 | 0 |
| 2015 | 0 | 176 |
| 2016 | 0 | 0 |
| Totals | 8,250 | 6,776 |

ARKANSAS TOURISM DEVELOPMENT ACT
ACT 291 OF 1997, as amended
ACA § 15-11-501 et seq.

SALES TAX CREDITS

INCOME TAX CREDITS

| | CREDIT ISSUED (Calendar Year) | CREDIT USED (Calendar Year) | CREDIT ISSUED (Tax Year) | CREDIT USED (Calendar Year) |
|---------------|----------------------------------|--------------------------------|-----------------------------|--------------------------------|
| 1998 | 333,653 | 3,268 | 0 | 0 |
| 1999 | 1,591,184 | 8,475 | 0 | 0 |
| 2000 | 269,497 | 287,990 | 0 | 0 |
| 2001 | 0 | 348,051 | 25,468 | 0 |
| 2002 | 9,317,643 | 706,106 | 58,680 | 0 |
| 2003 | 16,020,463 | 1,098,433 | 185,379 | 0 |
| 2004 | 7,722,853 | 2,214,847 | 134,158 | 0 |
| 2005 | 0 | 3,065,711 | 44,477 | 6,682 |
| 2006 | 9,251,023 | 3,599,489 | 0 | 103,759 |
| 2007 | 7,280,745 | 4,069,897 | 0 | 3,698 |
| 2008 | 1,588,776 | 4,153,528 | 9,765 | 0 |
| 2009 | 2,093,712 | 3,123,084 | 13,371 | 6,918 |
| 2010 | 1,866,827 | 3,334,370 | 10,826 | 9,472 |
| 2011 | 302,603 | 3,586,794 | 33,010 | 9,788 |
| 2012 | 127,364 | 3,759,060 | 32,982 | 20,530 |
| 2013 | 14,392,370 | 3,485,059 | 4,842 | 26,643 |
| 2014 | 2,750,580 | 4,137,078 | 5,976 | 0 |
| 2015 | 4,278,134 | 3,886,170 | 5,453 | 0 |
| 2016 | 3,563,985 | 4,003,544 | 0 | 0 |
| TOTALS | 82,751,412 | 48,870,954 | 564,387 | 187,490 |

TUITION REIMBURSEMENT TAX CREDIT
ACT 1036 OF 1999, as amended
ACA § 26-51-1901 et seq.

INCOME TAX CREDITS

| | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|---------------|------------------------------|---------------------------------|
| 1999 | 20,252 | 0 |
| 2000 | 63,085 | 11,622 |
| 2001 | 104,668 | 19,023 |
| 2002 | 71,387 | 76,615 |
| 2003 | 50,771 | 61,042 |
| 2004 | 60,995 | 59,697 |
| 2005 | 96,185 | 50,128 |
| 2006 | 99,768 | 67,260 |
| 2007 | 138,898 | 114,935 |
| 2008 | 185,465 | 166,761 |
| 2009 | 109,754 | 185,465 |
| 2010 | 165,099 | 103,687 |
| 2011 | 160,528 | 127,848 |
| 2012 | 152,920 | 158,250 |
| 2013 | 188,544 | 132,801 |
| 2014 | 206,265 | 176,529 |
| 2015 | 185,371 | 197,923 |
| 2016 | 23,090 | 71,431 |
| TOTALS | 2,083,045 | 1,781,017 |

WASTE REDUCTION and RECYCLING EQUIPMENT CREDITS
ACT 748 OF 1991, Act 862 OF 2015
ACA § 26-51-506

INCOME TAX CREDITS

| | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|---------------|------------------------------|---------------------------------|
| 1991 | 3,697,447 | 0 |
| 1992 | 12,034,538 | 167,635 |
| 1993 | 26,138,766 | 250,814 |
| 1994 | 5,046,149 | 762,376 |
| 1995 | 6,413,475 | 1,548,855 |
| 1996 | 6,376,671 | 572,770 |
| 1997 | 7,453,878 | 30,166,996 |
| 1998 | 7,674,544 | 26,045,784 |
| 1999 | 14,041,207 | 6,640,884 |
| 2000 | 3,887,075 | 2,613,588 |
| 2001 | 4,865,023 | 8,575,560 |
| 2002 | 5,915,739 | 8,359,531 |
| 2003 | 3,561,044 | 4,625,094 |
| 2004 | 3,084,050 | 1,545,603 |
| 2005 | 1,811,598 | 1,844,365 |
| 2006 | 10,656,982 | 2,542,030 |
| 2007 | 5,599,829 | 7,332,971 |
| 2008 | 4,955,513 | 4,529,972 |
| 2009 | 47,894,768 | 3,611,569 |
| 2010 | 4,554,800 | 911,103 |
| 2011 | 10,437,497 | 5,825,893 |
| 2012 | 17,518,994 | 14,759,707 |
| 2013 | 2,935,833 | 13,454,239 |
| 2014 | 38,148,497 | 12,706,216 |
| 2015 | 3,763,627 | 22,604,251 |
| 2016 | 315,861,597 | 11,907,856 |
| TOTALS | 574,329,141 | 193,905,662 |

WATER RESOURCE CONSERVATION CREDIT (OLD)

ACT 417 OF 1985

A.C.A. § 26-51-1001 et seq. (repealed)

(Expired December 31, 1995)

INCOME TAX CREDITS

| | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|--------|------------------------------|---------------------------------|
| 1985 | 41,411 | 1,500 |
| 1986 | 328,293 | 23,925 |
| 1987 | 51,285 | 29,679 |
| 1988 | 245,465 | 44,342 |
| 1989 | 385,018 | 97,960 |
| 1990 | 263,685 | 122,431 |
| 1991 | 186,410 | 122,050 |
| 1992 | 292,286 | 131,007 |
| 1993 | 235,693 | 135,057 |
| 1994 | 216,953 | 132,184 |
| 1995 | 219,444 | 114,170 |
| 1996 | 0 | 130,055 |
| 1997 | 0 | 129,437 |
| 1998 | 0 | 81,610 |
| 1999 | 0 | 81,974 |
| 2000 | 0 | 57,622 |
| 2001 | 0 | 40,473 |
| 2002 | 0 | 38,323 |
| 2003 | 0 | 23,170 |
| 2004 | 0 | 23,704 |
| 2005 | 0 | 5,999 |
| 2006 | 0 | 3,201 |
| 2007 | 0 | 0 |
| 2008 | 0 | 0 |
| 2009 | 0 | 0 |
| 2010 | 0 | 0 |
| 2011 | 0 | 0 |
| TOTALS | 2,465,943 | 1,569,873 |

WATER RESOURCE CONSERVATION CREDIT (NEW)

ACT 341 OF 1995, as amended

A.C.A. § 26-51-1001 et seq.

(Effective January 1, 1996)

INCOME TAX CREDITS

| | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|--------|------------------------------|---------------------------------|
| 1996 | 838,958 | 105,965 |
| 1997 | 702,966 | 222,220 |
| 1998 | 1,321,510 | 243,752 |
| 1999 | 1,382,055 | 451,525 |
| 2000 | 1,529,884 | 529,289 |
| 2001 | 3,174,381 | 760,956 |
| 2002 | 1,310,195 | 763,308 |
| 2003 | 819,484 | 749,014 |
| 2004 | 1,388,452 | 867,564 |
| 2005 | 1,342,865 | 932,966 |
| 2006 | 1,242,152 | 904,417 |
| 2007 | 1,211,305 | 715,674 |
| 2008 | 1,783,598 | 776,728 |
| 2009 | 1,008,671 | 768,638 |
| 2010 | 1,771,436 | 761,924 |
| 2011 | 1,547,530 | 945,409 |
| 2012 | 2,300,889 | 1,029,685 |
| 2013 | 1,787,956 | 1,134,870 |
| 2014 | 1,434,385 | 1,124,679 |
| 2015 | 1,764,196 | 1,049,067 |
| 2016 | 1,232,689 | 920,376 |
| TOTALS | 30,895,557 | 15,758,026 |

**YOUTH APPRENTICESHIP TRAINING PROGRAM
ACT 1103 OF 1995
ACA § 26-51-509**

INCOME TAX CREDITS

| | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|---------------|------------------------------|---------------------------------|
| 1996 | 80,064 | 0 |
| 1997 | 54,219 | 43,778 |
| 1998 | 41,805 | 39,446 |
| 1999 | 36,370 | 31,670 |
| 2000 | 34,802 | 24,518 |
| 2001 | 14,732 | 31,868 |
| 2002 | 16,839 | 18,166 |
| 2003 | 29,399 | 9,041 |
| 2004 | 16,313 | 34,431 |
| 2005 | 28,256 | 13,105 |
| 2006 | 27,528 | 19,822 |
| 2007 | 32,165 | 21,431 |
| 2008 | 16,232 | 28,176 |
| 2009 | 9,290 | 14,603 |
| 2010 | 9,801 | 7,831 |
| 2011 | 13,670 | 6,120 |
| 2012 | 10,263 | 9,119 |
| 2013 | 6,468 | 1,465 |
| 2014 | 16,648 | 7,161 |
| 2015 | 20,218 | 11,286 |
| 2016 | 21,447 | 12,733 |
| TOTALS | 536,529 | 385,770 |

**YOUTH APPRENTICESHIP/WORK-BASED LEARNING PROGRAM
 ACT 1168 OF 1997
 ACA § 26-51-1601 et seq.**

INCOME TAX CREDITS

| | CREDITS ISSUED (Tax Year) | CREDITS USED (Calendar Year) |
|---------------|------------------------------|---------------------------------|
| 1998 | 3,411 | 0 |
| 1999 | 6,344 | 3,411 |
| 2000 | 4,519 | 4,570 |
| 2001 | 0 | 3,888 |
| 2002 | 380 | 1,167 |
| 2003 | 341 | 380 |
| 2004 | 0 | 0 |
| 2005 | 0 | 0 |
| 2006 | 0 | 0 |
| 2007 | 0 | 0 |
| 2008 | 0 | 0 |
| 2009 | 0 | 0 |
| 2010 | 0 | 0 |
| 2011 | 0 | 0 |
| 2012 | 0 | 0 |
| 2013 | 0 | 0 |
| 2014 | 0 | 0 |
| 2015 | 0 | 0 |
| 2016 | 0 | 0 |
| TOTALS | 14,995 | 13,416 |