



ARKANSAS
OFFICE OF
OUTDOOR RECREATION

NATURAL STATE INITIATIVE ECONOMIC OPPORTUNITY ZONES

Established in 2023, the Natural State Initiative (NSI) Economic Opportunity Zones were created to encourage private investment and enhance the visitor experience at four Arkansas State Parks. In conjunction with this initiative, the Arkansas Tourism Development Incentive Program was amended to provide increased sales and income tax credits for businesses that open or expand within these designated zones.



Each NSI Economic Opportunity Zone includes land within the park boundaries and an area extending one mile immediately outside the park perimeter. The four designated zones are Pinnacle Mountain State Park, Petit Jean State Park, Delta Heritage Trail State Park, and Queen Wilhelmina State Park. Qualifying projects may be located either on privately owned land as a private venture or on State Park property operated as a concessionaire, as long as they fall within the designated zone.

SALES TAX CREDITS

- 15% in a low unemployment county
 - \$150,000 minimum investment
- 25% in a high unemployment county
 - \$50,000 minimum investment

INCOME TAX CREDITS

- 4% of the total payroll of new, full-time permanent employees
 - May be earned for a period of 5 years and carried forward for up to 9 years.
- Minimum payroll thresholds based upon the most current Arkansas Incentive Tier Map*

**Can be found on Arkansas Economic Development Commission's website*

Counties designated as high-unemployment for FY 2025: Ashley, Chicot, Izard, Jackson, Lafayette, Lee, Montgomery, Mississippi, Phillips, and St. Francis.

