

**OFFICE OF THE CITY MANAGER
LITTLE ROCK, ARKANSAS**

**BOARD OF DIRECTORS COMMUNICATION
APRIL 7, 2026 AGENDA**

Subject:	Action Required:	Approved By:
<p>A Resolution to Certify Local Government Endorsement of J.A. Riggs Tractor Company to Participate in the Arkansas Tax Back Program</p> <p>Submitted By: Chamber of Commerce</p>	<p>Ordinance √ Resolution</p>	<p>Delphone Hubbard City Manager</p>
<p>SYNOPSIS</p> <p>FISCAL IMPACT</p> <p>RECOMMENDATION</p> <p>BACKGROUND</p>	<p>A resolution to certify the local government’s endorsement of J.A. Riggs Tractor Company located at 9125 I-30, Little Rock, Arkansas, to participate in the Arkansas Tax Back Program as authorized by Ark. Code Ann. § 15-4-2706(d) of the Consolidated Incentive Act of 2003.</p> <p>None.</p> <p>Adopt the Resolution.</p> <p>The Arkansas Tax Back Program, administered pursuant to the Consolidated Incentive Act of 2003, requires participating businesses or enterprises to obtain endorsement from the local governing body in which the project is located. This endorsement confirms local support for the project and its eligibility to participate in the program.</p> <p>The company proposes to construct a “rebuild facility” dedicated to the rebuilding and reconditioning of heavy construction equipment, gas compression engines, generator engines, transmissions, and related components.</p>	

**BACKGROUND
CONTINUED**

The project is expected to create twenty-six (26) new jobs and involve a minimum capital investment of Forty-Three Million Dollars (\$43,000,000.00).

The Arkansas Department of Finance and Administration has reviewed the application and determined that J.A. Riggs Tractor Company is an appropriate candidate for participation in the ATBP. The company and its parent entity, JARTCO Holdings, Inc., have agreed to provide all necessary documentation to ensure compliance with program requirements.

Adoption of this resolution authorizes the Mayor, with attestation by the City Clerk, to execute the Certificate of Local Government Endorsement and supports the company's eligibility for associated tax incentives, including applicable City gross receipts and compensating use tax credits.