

AGENDA (Revised 3/18/2025 @ 4:06 PM)
Moved SB422 to Regular Agenda
Senate Committee on Revenue and Taxation

Wednesday, March 19, 2025
10:00 AM
OSC, State Capitol
Little Rock, Arkansas

Sen. Jimmy Hickey, Jr, Chair
Sen. Steve Crowell, Vice-Chair
Sen. Jonathan Dismang
Sen. Ronald Caldwell

Sen. Bart Hester
Sen. Kim Hammer
Sen. Justin Boyd
Sen. Jim Petty

REGULAR AGENDA

Number	Sponsor	Subtitle
SB7	C. Penzo	TO ALLOW MEMBERS OF THE GENERAL ASSEMBLY TO REQUEST A SALES AND USE TAX REPORT FROM THE DEPARTMENT OF FINANCE AND ADMINISTRATION.
SB131	J. Bryant	TO CONFIRM THE LAW RELATED TO THE ASSESSMENT OF A HOMESTEAD BELONGING TO A PERSON WITH A DISABILITY OR A PERSON SIXTY-FIVE YEARS OF AGE OR OLDER.
SB422	C. Tucker	TO ALLOW NONPROFIT ORGANIZATIONS TO CONTRIBUTE TO A NEW OR EXISTING ARKANSAS BRIGHTER FUTURE FUND PLAN ACCOUNT; AND TO REQUIRE THE TREASURER OF STATE TO FACILITATE CONTRIBUTIONS BY A NONPROFIT ORGANIZATION.
HB1129	Gramlich	TO AMEND THE DEFINITION OF "HOMESTEAD" FOR THE PURPOSE OF THE PROPERTY TAX EXEMPTION FOR DISABLED VETERANS, SURVIVING SPOUSES, AND MINOR DEPENDENT CHILDREN.
HB1386	Cavanaugh	TO AMEND THE LAW CONCERNING THE ASSESSMENT OF PROPERTY; TO AMEND THE LAW CONCERNING SUBSTANTIAL IMPROVEMENTS TO REAL PROPERTY; AND TO AMEND THE METHOD OF VALUATION FOR REAL PROPERTY UNDER ARKANSAS CONSTITUTION, ARTICLE 16, § 5.
HB1444	Pilkington	TO AMEND THE SALES AND USE TAX EXEMPTION FOR DATA CENTERS.
HB1497	Painter	TO ADD THE DEPARTMENT OF THE MILITARY TO THE LIST OF CLAIMANT AGENCIES FOR PURPOSES OF THE SETOFF AGAINST STATE TAX REFUNDS; AND TO AMEND THE DEFINITION OF "DEBT" FOR PURPOSES OF THE SETOFF AGAINST STATE TAX REFUNDS.

DEFERRED BILLS

Number	Sponsor	Subtitle
HB1085	K. Brown	TO ADOPT FEDERAL LAW CONCERNING TAX-DEFERRED TUITION SAVINGS PROGRAMS; AND TO AMEND THE INCOME TAX LIABILITY FOR ROLLOVER CONTRIBUTIONS FROM AN ARKANSAS BRIGHTER FUTURE FUND PLAN TO A ROTH INDIVIDUAL RETIREMENT ACCOUNT.
HB1274	Warren	TO ALLOW A TITLE INSURANCE AGENT, TITLE INSURER, OR TITLE COMPANY TO PAY REAL PROPERTY TAXES IN CONJUNCTION WITH THE ISSUANCE OF A TITLE.

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HB1522	Womack	TO AMEND THE LAW TO ALLOW FOR THE DISTRIBUTION OF FUNDS IN THE MUNICIPAL AID FUND, TURNBACK FUNDS, AND COUNTY SALES AND USE TAX REVENUES TO NEWLY INCORPORATED MUNICIPALITIES; AND TO DECLARE AN EMERGENCY.
HB1534	Schulz	TO INCREASE THE HOMESTEAD PROPERTY TAX CREDIT.
HB1589	Schulz	TO AMEND THE LAW CONCERNING THE FINANCIAL OPERATIONS OF A COUNTY; AND TO AMEND THE LAW CONCERNING THE ANNUAL COUNTY FINANCIAL REPORT.
SB49	J. Boyd	TO AMEND THE LAW CONCERNING THE COLLECTION OF SALES AND USE TAX ON MOTOR VEHICLES, TRAILERS, SEMITRAILERS, AND MOTORBOATS, AS AFFIRMED BY REFERRED ACT 19 OF 1958; AND TO SUBJECT CERTAIN USED MOTORBOATS TO A SPECIAL RATE OF TAX.
SB57	C. Tucker	TO AMEND THE INCOME TAX CREDIT FOR CERTAIN INDIVIDUAL POLITICAL CONTRIBUTIONS; AND TO AMEND A PORTION OF THE ARKANSAS CODE THAT RESULTED FROM INITIATED ACT 1 OF 1996.
SB73	B. Johnson	TO CREATE THE ACCESS TO CREDIT FOR OUR RURAL ECONOMY (ACRE) ACT; AND TO PROVIDE AN INCOME TAX DEDUCTION FOR CERTAIN AGRICULTURAL LOANS.
SB82	J. Payton	TO INCREASE THE SALES AND USE TAX EXEMPTION FOR USED MOTOR VEHICLES; AND TO AMEND THE REDUCED SALES AND USE TAX RATE APPLICABLE TO PURCHASES OF USED MOTOR VEHICLES.
SB204	C. Penzo	TO EXEMPT FROM GROSS INCOME A GAIN BY A TAXPAYER RESULTING FROM THE ACQUISITION OF PROPERTY UNDER THE RIGHT OF EMINENT DOMAIN OR THE THREAT OF CONDEMNATION.
SB233	C. Penzo	TO AMEND THE INCOME TAX LAWS RELATING TO CERTAIN TRUSTS; TO PRESERVE CERTAIN TRUST ASSETS; AND TO EXEMPT CERTAIN TRUSTS FROM INCOME TAX.
SB256	J. Dotson	TO AMEND THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979; AND TO REDUCE THE MINIMUM FRANCHISE TAX FOR CERTAIN CORPORATIONS.
SB268	D. Wallace	TO TRANSFER GENERAL REVENUE TO THE AGING AND ADULT SERVICES FUND ACCOUNT TO BE USED FOR FOOD SERVICES BENEFITING THE ELDERLY; AND TO DECLARE AN EMERGENCY.
SB274	D. Wallace	TO CREATE A SALES AND USE TAX EXEMPTION FOR CERTAIN ITEMS RELATED TO HUMAN BURIAL; AND TO EXEMPT A PORTION OF THE PURCHASE PRICE OF A CASKET, BURIAL VAULT, OR MONUMENT FROM SALES AND USE TAX.
SB289	J. Dotson	TO CUT THE STATEWIDE SALES TAX RATE BY ONE-EIGHTH PERCENT TO REDUCE THE SURPLUS FUNDS COLLECTED FROM ARKANSAS TAXPAYERS.
SB310	B. King	TO ENABLE THE COMMISSIONER OF STATE LANDS TO CONDUCT CERTAIN BUSINESS ONLINE; AND TO AMEND THE PROCEDURE THE COMMISSIONER OF STATE LANDS MUST FOLLOW IN SELLING CERTAIN PROPERTY.
SB316	B. Johnson	TO AMEND THE SALES AND USE TAX LAWS CONCERNING REBATES; AND TO REQUIRE THAT SALES AND USE TAX REBATES BE ADMINISTERED AS REFUNDS.
SB318	F. Love	TO CREATE AN INCOME TAX EXEMPTION FOR CERTAIN INDIVIDUALS BASED ON INCOME AND AGE.
SB338	Hill	TO PROVIDE SALES AND USE TAX EXEMPTIONS FOR STUDENT FARMERS; AND TO PROVIDE SALES AND USE TAX EXEMPTIONS FOR CERTAIN PRODUCTS AND SERVICES TO BE USED IN RELATION TO A PROJECT FOR A YOUTH FARMING PROGRAM.
SB369	Irvin	TO REPEAL THE COMPUTER AND ELECTRONIC EQUIPMENT RECYCLING

GRANTS; TO REPEAL THE COMPUTER AND ELECTRONIC RECYCLING FUND;
AND TO DECLARE AN EMERGENCY.

SB377	Hester	TO CREATE THE GROCERY TAX RELIEF ACT; TO AMEND THE LAW CONCERNING THE SALES AND USE TAXES LEVIED ON FOOD AND FOOD INGREDIENTS, AS AFFIRMED BY REFERRED ACT 19 OF 1958; AND TO EXEMPT GROCERIES FROM STATE SALES AND USE TAXES.
SB386	Crowell	TO REPEAL THE LAW REQUIRING THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO SUBMIT A REPORT CONCERNING CHANGES MADE IN FEDERAL INCOME TAX LAWS AND REGULATIONS.
SB394	J. Bryant	TO AMEND THE LAW CONCERNING THE ALLOCATION, DISTRIBUTION, AND USE OF REVENUES DERIVED FROM A COUNTY SALES AND USE TAXES FOR CAPITAL IMPROVEMENTS.
SB408	B. Johnson	TO PROVIDE AN INCOME TAX EXEMPTION FOR CERTAIN PAYMENTS BY THE UNITED STATES DEPARTMENT OF AGRICULTURE.
SB412	J. Boyd	TO AUTHORIZE THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO SET THE PER-MILE AMOUNT FOR THE INCOME TAX DEDUCTION FOR TRAVEL AND TRANSPORTATION EXPENSES BY PROCLAMATION.
SB419	G. Leding	TO CREATE A SALES AND USE TAX EXEMPTION FOR CERTAIN SALES TO A CULTIVATION FACILITY.
SB423	J. Scott	TO EXEMPT FROM THE INDIVIDUAL INCOME TAX EDUCATION SCHOLARSHIPS, AWARDS, AND GRANTS FROM NONPROFIT VOLUNTEER SERVICE ORGANIZATIONS.