

AGENDA (Revised 3-27-2025 @ 12:00 PM)
Added SB494 and SB495
Senate Committee on Revenue and Taxation

Monday, March 31, 2025
10:30 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

RE-REFERRED TO COMMITTEE

Number	Sponsor	Subtitle
<u>SB394</u>	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.

REGULAR AGENDA

Number	Sponsor	Subtitle
<u>SB7</u>	C. Penzo	TO ALLOW MEMBERS OF THE GENERAL ASSEMBLY TO REQUEST A SALES AND USE TAX REPORT FROM THE DEPARTMENT OF FINANCE AND ADMINISTRATION.
<u>SB131</u>	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.
<u>SB412</u>	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.
<u>SB494</u>	J. Bryant	TO REDUCE THE NUMBER AND TYPES OF PERMITS ISSUED BY ARKANSAS TOBACCO CONTROL; AND TO CONSOLIDATE SEVERAL PERMITS INTO A SINGLE PERMIT UNDER THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977.
<u>SB495</u>	J. Bryant	TO AMEND DEFINITIONS USED UNDER THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977; AND TO AMEND THE DEFINITION OF "INVOICE" AND THE DEFINITION OF "INVOICE PRICE" USED UNDER THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977.
<u>HB1716</u>	Cavanaugh	TO AMEND THE LAW CONCERNING THE ASSESSMENT AND COLLECTION OF TAXES BY THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION; AND TO PROHIBIT THE ASSESSMENT OF SALES AND USE TAX IN CERTAIN CIRCUMSTANCES.
<u>SB502</u>	Crowell	TO AMEND THE ARKANSAS INCOME TAX WITHHOLDING ACT OF 1965; AND TO REQUIRE THE ELECTRONIC FILING OF A FORM 1099 IN CERTAIN CIRCUMSTANCES.
<u>SB503</u>	Crowell	TO REDUCE THE NUMBER OF EMPLOYEES AN EMPLOYER MUST HAVE TO BE MANDATED TO FILE AN ANNUAL INCOME TAX WITHHOLDING STATEMENT ELECTRONICALLY; AND TO REQUIRE THE ELECTRONIC FILING OF A

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WITHHOLDING RETURN FOR CERTAIN EMPLOYERS.

HB1303	Jean	TO CREATE THE SUSTAINABLE AVIATION FUEL INCENTIVE ACT; AND TO CREATE AN INCOME TAX CREDIT RELATED TO SUSTAINABLE AVIATION FUEL.
SB530	B. Davis	TO AMEND THE ARKANSAS WOOD ENERGY PRODUCTS AND FOREST MAINTENANCE INCOME TAX CREDIT.
HB1072	C. Cooper	TO CLARIFY THE REQUIREMENTS FOR ESTABLISHING ELIGIBILITY FOR THE PROPERTY TAX EXEMPTION FOR DISABLED VETERANS, SURVIVING SPOUSES, AND MINOR DEPENDENT CHILDREN.
HB1691	Torres	TO PROVIDE FOR CERTAIN PROPERTY TO BE EXEMPT FROM TAXATION; AND TO PROVIDE THAT CERTAIN MOTOR VEHICLES USED EXCLUSIVELY FOR PUBLIC CHARITY ARE EXEMPT FROM PERSONAL PROPERTY TAX.
HB1695	J. Richardson	TO CLARIFY THE FORECLOSURE PROCESS FOR PROPERTY SUBJECT TO A MUNICIPAL LIEN; TO ALLOW A MUNICIPALITY TO PETITION TO SET ASIDE THE SALE OF PROPERTY TO CERTAIN PERSONS; AND TO PROVIDE FOR THE PRIORITY OF UNRECORDED MUNICIPAL LIENS.
HB1760	Milligan	TO AMEND THE LAW CONCERNING THE JURISDICTION TO CONSIDER CERTAIN PETITIONS FOR THE ADJUSTMENT OF A PROPERTY ASSESSMENT.

DEFERRED BILLS

Number	Sponsor	Subtitle
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.
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.
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.
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.
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.
HB1589	Schulz	TO AMEND THE LAW CONCERNING THE FINANCIAL OPERATIONS OF A COUNTY; AND TO AMEND THE LAW CONCERNING THE ANNUAL COUNTY FINANCIAL REPORT.
SB408	B. Johnson	TO PROVIDE AN INCOME TAX EXEMPTION FOR CERTAIN PAYMENTS BY THE UNITED STATES DEPARTMENT OF AGRICULTURE.
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.
SB465	B. Davis	TO PROVIDE FOR A SALES AND USE TAX REFUND FOR A SPECULATIVE DEVELOPMENT PROJECT; AND TO REQUIRE CONCURRENT FINANCIAL INCENTIVE AGREEMENTS UNDER THE CONSOLIDATED INCENTIVE ACT OF 2003.
SB500	J. Petty	TO AMEND THE LAW CONCERNING LEVEE DISTRICTS; AND TO ALLOW A LEVEE DISTRICT CREATED BY AN ACT OF THE GENERAL ASSEMBLY TO ADOPT

PROCEDURE CONCERNING THE COLLECTION OF ASSESSMENTS.

[SB526](#)

Irvin

TO PROHIBIT THE SALE OF DISPOSABLE VAPOR PRODUCTS FROM A PROHIBITED FOREIGN PARTY.

[SB529](#)

B. Johnson

TO AMEND THE INDEPENDENT TAX APPEALS COMMISSION ACT.

[SB535](#)

Hester

TO CREATE A SALES AND USE TAX EXEMPTION FOR THE ARKANSAS MUSEUM OF FINE ARTS AND THE ARKANSAS MUSEUM OF FINE ARTS FOUNDATION.