

AGENDA (Revised 4-10-2025 @ 8:10 AM)
Added HB1685
Senate Committee on Revenue and Taxation

Thursday, April 10, 2025
8:15 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 |
|------------------------------|----------------|---|
| <u>SB638</u> | J. Boyd | TO AMEND THE LAW CONCERNING THE COLLECTION OF SALES AND USE TAX ON THE SALE OF A NEW OR USED MOTORBOAT; AND TO PROVIDE FOR THE DIRECT PAYMENT OF SALES AND USE TAX ON A MOTORBOAT SOLD BY A MOTORBOAT DEALER. |

DEFERRED BILLS

| Number | Sponsor | Subtitle |
|-------------------------------|----------------|---|
| <u>SB57</u> | 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. |
| <u>SB73</u> | 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. |
| <u>SB82</u> | 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. |
| <u>HB1085</u> | 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. |
| <u>SB204</u> | 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. |
| <u>SB233</u> | 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. |
| <u>SB256</u> | J. Dotson | TO AMEND THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979; AND TO REDUCE THE MINIMUM FRANCHISE TAX FOR CERTAIN CORPORATIONS. |
| <u>SB268</u> | 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. |

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| 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. |
| HB1534 | Schulz | TO INCREASE THE HOMESTEAD PROPERTY TAX CREDIT. |
| 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. |
| 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. |
| 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. |
| 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. |
| HB1491 | Wardlaw | CONCERNING THE EXCISE TAX ON CERTAIN BEER AND SAKE; TO CREATE AN EXCISE TAX CREDIT FOR CERTAIN BEER AND SAKE PRODUCED USING ARKANSAS RICE; AND FOR OTHER PURPOSES. |
| HB1807 | Eaves | TO AMEND THE SALES TAX EXEMPTION FOR AIRCRAFT HELD FOR RESALE AND USED FOR RENTAL OR CHARTER; AND TO CLARIFY THE PERSONS ELIGIBLE FOR THE SALES TAX EXEMPTION FOR AIRCRAFT HELD FOR RESALE AND USED FOR RENTAL OR CHARTER. |
| HB1732 | Vaught | TO INCREASE THE AMOUNT OF THE INCOME TAX DEDUCTION ALLOWED FOR A TEACHER'S CLASSROOM INVESTMENT. |
| HB1063 | J. Mayberry | TO AMEND THE ACHIEVING A BETTER LIFE EXPERIENCE PROGRAM ACT; AND |

TO AMEND THE DEFINITIONS OF "DISABILITY CERTIFICATION" AND "ELIGIBLE INDIVIDUAL" TO CHANGE DISABILITY ONSET AGE FROM TWENTY-SIX TO FORTY-SIX.

[HB1485](#)

K. Brown

TO CREATE A SALES AND USE TAX EXEMPTION FOR SALES TO CERTAIN ORGANIZATIONS THAT SUPPORT VETERANS' FACILITIES.

[HB1685](#)

Underwood

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.