

REVISED AGENDA
Senate Committee on Revenue and Taxation
88th General Assembly
Regular Session, 2011

Wednesday, March 09, 2011

10:00 AM

OSC, State Capitol
Little Rock, Arkansas

Sen. Larry Teague, Chair
Sen. Michael Lamoureux, Vice Chair
Sen. Jerry Taylor
Sen. Paul Bookout

Sen. Linda Chesterfield
Sen. Jake Files
Sen. Bill Sample
Sen. Eddie Joe Williams

REGULAR AGENDA

Number	Sponsor	Subtitle
SB46	J. Hutchinson	TO RESTRICT COMMERCIAL ACTIVITIES INVOLVING BLUNT WRAPS.
SB152	J. Dismang	TO PROVIDE AN INCOME TAX CREDIT FOR VOLUNTEER FIREFIGHTERS.
SB159	J. Dismang	TO INCREASE THE INCOME TAX EXEMPTION FOR ARMED SERVICES PAY.
SB162	J. Key	TO INCREASE THE INCOME TAX EXEMPTION FOR RETIREMENT AND DISABILITY BENEFITS AND TO PROVIDE FOR A COST-OF-LIVING ADJUSTMENT TO THE INCOME TAX EXEMPTION FOR RETIREMENT AND DISABILITY BENEFITS.
SB163	J. Key	TO INCREASE THE INCOME TAX EXEMPTION FOR RETIREMENT AND DISABILITY BENEFITS AND TO PROVIDE FOR A COST-OF-LIVING ADJUSTMENT TO THE INCOME TAX EXEMPTION FOR RETIREMENT AND DISABILITY BENEFITS.
SB180	J. Key	TO REQUIRE VOTER APPROVAL OF CERTAIN TAX LEVIES AND TO MAKE TECHNICAL CORRECTIONS.
SB212	J. Dismang	TO REQUIRE VOTERS TO REAPPROVE ADVERTISING AND PROMOTION TAXES.
SB256	Madison	AN ACT TO MAKE VARIOUS CORRECTIONS TO TITLE 26 OF THE ARKANSAS CODE OF 1987 CONCERNING TAXATION.
SB269	Files	TO PROMOTE ECONOMIC DEVELOPMENT WITHIN THE STATE BY EXEMPTING FROM THE STATE SALES AND USE TAX FUEL AND ENERGY USED OR CONSUMED IN MANUFACTURING AND TO DECLARE AN EMERGENCY.
SB316	J. Key	TO CLARIFY THE PROVISIONS CONCERNING A SETOFF OF DEBTS FROM STATE INCOME TAX REFUNDS.
SB331	Files	TO CLARIFY THE EXEMPTION FROM SALES AND USE TAX FOR REPLACEMENTS OF MANUFACTURING MACHINERY AND EQUIPMENT THAT IMPROVE, MODERNIZE, AND EXPAND EXISTING FACILITIES AND TO DECLARE AN EMERGENCY.
SB343	Holland	TO CREATE AN EXEMPTION FROM THE SALES AND USES TAXES FOR MATERIALS USED TO BALE, PACKAGE, TIE, WRAP, OR SEAL ANIMAL FEED PRODUCTS.
SB351	Files	TO ALLOW DELINQUENT TAXES, PENALTY, AND INTEREST OWED TO THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO BE PAID FROM THE PROCEEDS OF TAX DELINQUENT LAND SALES.
SB377	Files	TO AMEND MOTOR FUEL, DISTILLATE SPECIAL FUEL, AND LIQUIFIED GAS SPECIAL FUEL PROVISIONS AND TO PROVIDE AN EXEMPTION TO ALLOW DISCLOSURE OF MOTOR FUEL TAX INFORMATION TO BONDING COMPANIES.
SB431	J. Key	TO ALLOW A CREDIT FOR SALES OR USE TAXES PAID TO ANOTHER STATE FOR THE PURCHASE OF A MOTOR VEHICLE, A TRAILER, OR A SEMITRAILER AND TO DECLARE AN EMERGENCY.
SB569	B. Sample	AN ACT TO AMEND THE ARKANSAS CODE TO CLARIFY THE PROVISIONS CONCERNING

Notice: Silence your cell phones. Keep your personal conversations to a minimum. Observe restrictions designating areas as "*Members and Staff Only*"

		THE SALT WATER DISPOSAL SYSTEM TAX CREDIT.
SB551	Salmon	TO OBTAIN ACCURATE LEGAL DESCRIPTIONS OF TAX-DELINQUENT AND OTHER LANDS; AND TO REGULATE THE SALE AND REDEMPTION OF TAX-DELINQUENT LANDS.
SB594	J. Dismang	TO CLARIFY THE GROUNDS AND PROCEDURES FOR SETTING ASIDE A SALE OF TAX-DELINQUENT LANDS.
SB595	J. Dismang	TO CLARIFY THE NOTICE REQUIREMENTS AND REMEDIES FOR DEFECTIVE NOTICE IN THE SALE OF TAX-DELINQUENT LAND.
SB596	J. Dismang	TO CLARIFY PAYMENT REQUIREMENTS FOR THE REDEMPTION OF TAX-DELINQUENT LANDS.
SB597	J. Dismang	TO CLARIFY THE PROCEDURE FOR QUIETING TITLE TO LANDS FORFEITED TO THE STATE OF ARKANSAS FOR NONPAYMENT OF TAXES.
SB692	Elliott	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR THE ARKANSAS BLACK HALL OF FAME FOUNDATION, INC.
SB728	Burnett	TO CLARIFY THE SCOPE OF THE REAL PROPERTY TRANSFER TAX.
SB731	Teague	AN ACT TO REQUIRE PREPAYMENT OF ARKANSAS COMPENSATING USE TAX ON THE SAME BASIS AS PREPAYMENT OF ARKANSAS GROSS RECEIPTS TAX AND TO DECLARE AN EMERGENCY.
SB738	Files	TO TRANSFER RESPONSIBILITY FOR COLLECTION OF SALES AND USE TAXES TO SELLERS ENGAGING IN THE BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY AND SERVICES IN CERTAIN CIRCUMSTANCES.
SB758	M. Lamoureux	TO REPEAL CERTAIN INCOME TAX EXEMPTIONS, CREDITS, INCENTIVES, REDUCED RATES, AND OTHER STATUTES THAT REDUCE TAX LIABILITY AND TO PROVIDE FOR A CORRESPONDING ADJUSTMENT TO THE INCOME TAX RATES FOR INDIVIDUALS, TRUSTS, AND ESTATES.
SB771	Crumbly	TO CREATE A TAX INCENTIVE TO ATTRACT NEW BUSINESS AND EXPAND EXISTING BUSINESSES IN AREAS THAT HAVE HIGH POVERTY OR HIGH UNEMPLOYMENT.
HB1002	Garner	TO CREATE THE ARKANSAS CAPITAL GAINS REDUCTION ACT OF 2011.
HB1052	Jean	TO DECREASE THE SALES AND USE TAX ON NATURAL GAS AND ELECTRICITY USED BY MANUFACTURERS AND TO DECLARE AN EMERGENCY.
HB1056	Lindsey	TO PROVIDE ADDITIONAL INCOME TAX RELIEF TO HEAD OF HOUSEHOLD TAXPAYERS WITH TWO (2) OR MORE DEPENDENTS.
HB1257	Ingram	TO ALLOW A CREDIT FOR SALES OR USE TAXES PAID TO ANOTHER STATE FOR THE PURCHASE OF A MOTOR VEHICLE, A TRAILER, OR A SEMITRAILER AND TO DECLARE AN EMERGENCY.
HB1421	Patterson	TO EXTEND THE EXPIRATION DATE OF THE DELTA GEOTOURISM INCENTIVE ACT OF 2007 AND TO INCREASE THE MAXIMUM GEOTOURISM INCOME TAX CREDIT.
HB1429	English	TO EXEMPT FROM AD VALOREM TAXATION INDUSTRIAL FACILITIES OWNED AND FINANCED BY THE ARKANSAS DEVELOPMENT FINANCE AUTHORITY AND TO PROVIDE FOR AGREEMENTS FOR PAYMENTS IN LIEU OF TAXES AS TO THESE INDUSTRIAL FACILITIES.
HB1491	L. Cowling	TO INCLUDE THE DEPARTMENT OF HEALTH WITHIN THE DEFINITION OF "CLAIMANT AGENCIES" FOR THE PURPOSE OF OBTAINING A SETOFF OF STATE INCOME TAX REFUNDS FOR DEBTS OWED TO THE STATE.
SB781	Salmon	TO PLACE THE BURDEN OF DETERMINING THE LEGALITY OF A TAX ON THE TAXING AUTHORITY AND TO CREATE A TAX REFUND FOR ILLEGAL EXACTIONS.
HB1547	Lovell	AN ACT TO AMEND THE SALES AND USE TAX LAWS TO BE CONSISTENT WITH THE STREAMLINED SALES AND USE TAX AGREEMENT.
SB796	J. Dismang	TO AMEND THE INCOME TAX RATES AND BRACKETS FOR INDIVIDUALS, TRUSTS, AND ESTATES AND TO EXEMPT A CERTAIN AMOUNT OF INCOME FROM THE INCOME TAX.
SB797	J. Dismang	TO AMEND THE INCOME TAX RATES AND BRACKETS FOR INDIVIDUALS, TRUSTS, AND ESTATES AND TO ELIMINATE THE TWO AND ONE-HALF PERCENT INCOME TAX BRACKET.
SB798	J. Dismang	TO AMEND THE INCOME TAX RATES AND BRACKETS FOR INDIVIDUALS, TRUSTS, AND ESTATES AND TO ELIMINATE THE FOUR AND ONE-HALF PERCENT INCOME TAX BRACKET.
SB799	J. Dismang	TO AMEND THE INCOME TAX RATES AND BRACKETS FOR INDIVIDUALS, TRUSTS, AND ESTATES AND TO ELIMINATE THE SIX PERCENT INCOME TAX BRACKET.

SB800	J. Dismang	TO AMEND THE INCOME TAX RATES AND BRACKETS FOR INDIVIDUALS, TRUSTS, AND ESTATES AND TO ELIMINATE THE SEVEN PERCENT INCOME TAX BRACKET.
SB801	J. Dismang	TO AMEND THE INCOME TAX RATES AND BRACKETS FOR INDIVIDUALS, TRUSTS, AND ESTATES AND TO ELIMINATE THE THREE AND ONE-HALF PERCENT INCOME TAX BRACKET.
SB809	J. Dismang	TO CLARIFY TAXATION REQUIREMENTS AND PROCEDURES FOR MOBILE HOMES AND MANUFACTURED HOMES.
SB857	Rapert	TO CREATE AN EXEMPTION FROM THE INCOME TAX FOR GAINS DERIVED FROM THE SALE OF CATTLE.
SB885	Rapert	THE ARKANSAS ECONOMIC REHABILITATION, DEVELOPMENT, AND GROWTH ACT OF 2011.
SB915	G. Baker	TO PROVIDE FOR A STUDY OF THE IMPACT OF TAX EXEMPTIONS RELATING TO NATURAL RESOURCES.
SB921	P. Malone	TO AMEND THE LAWS REGARDING TAXATION OF THE ADULT ENTERTAINMENT INDUSTRY AND TO PROVIDE THAT REVENUES GENERATED FROM THE TAXATION OF BUSINESSES IN THE ADULT ENTERTAINMENT INDUSTRY SHALL GO TOWARDS THE PROTECTION OF ABUSED CHILDREN.
SB961	Salmon	CONCERNING THE HOTEL AND RESTAURANT TAX.
SB963	Hendren	TO DECREASE THE SALES AND USE TAX ON NATURAL GAS AND ELECTRICITY USED BY POULTRY GROWERS AND OTHER MANUFACTURERS.
SB977	M. Lamoureux	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR VEHICLES THAT OPERATE ON COMPRESSED NATURAL GAS.
SB998	Salmon	CONCERNING THE HOTEL AND RESTAURANT TAX.
SB137	J. Taylor	TO PROVIDE THAT THE SALE OF MACHINERY OR EQUIPMENT AND RELATED ATTACHMENTS USED FOR THE HARVESTING OF TIMBER ARE EXEMPT FROM THE ARKANSAS GROSS RECEIPTS TAX AND THE ARKANSAS COMPENSATING USE TAX.
HB1369	Shepherd	TO CREATE A SALES TAX HOLIDAY FOR CLOTHING, CLOTHING ACCESSORIES OR EQUIPMENT, SCHOOL SUPPLIES, SCHOOL ART SUPPLIES, AND SCHOOL INSTRUCTIONAL MATERIAL