

**AGENDA**  
**House Committee on Revenue and Taxation**  
**89th General Assembly**  
**Regular Session, 2013**

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**Tuesday, March 26, 2013**  
**09:30 AM**  
**Room 151, State Capitol**  
**Little Rock, Arkansas**

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Rep. Charlie Collins, Chair  
Rep. Joe Jett, Vice Chair  
Rep. Duncan Baird  
Rep. Andrea Lea  
Rep. Davy Carter  
Rep. Allen Kerr

Rep. Denny Altes  
Rep. Stephen Meeks  
Rep. Lane Jean  
Rep. Tommy Wren  
Rep. Bruce Westerman  
Rep. Nate Bell  
Rep. Tommy Thompson

Rep. Douglas House  
Rep. Harold Copenhaver  
Rep. Randy Alexander  
Rep. Eddie L. Armstrong  
Rep. Ken Bragg  
Rep. John K. Hutchison  
Rep. Bill Gossage

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**REGULAR AGENDA**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1218</a>	Jean	TO REDUCE THE SALES AND USE TAX ON NATURAL GAS AND ELECTRICITY USED BY MANUFACTURERS AND TO DECLARE AN EMERGENCY.
<a href="#">SB300</a>	J. Dismang	TO PROVIDE COMPENSATION FOR WORK DONE TO TAX-DELINQUENT LANDS TO PREVENT DETERIORATION OR TO COMPLY WITH CODE REQUIREMENTS.
<a href="#">SB342</a>	Teague	TO AUTHORIZE FUND TRANSFERS TO PAY STATE AND LOCAL SALES AND USE TAXES FOR THE PURCHASE OF STATE VEHICLES; AND TO DECLARE AN EMERGENCY.
<a href="#">HB1206</a>	Lowery	TO CLARIFY THE SALES TAX TREATMENT OF SERVICE FEES AND DEDUCTIBLES CHARGED PURSUANT TO A CONTRACT.
<a href="#">HB1516</a>	Ratliff	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR UTILITIES USED BY PEANUT FACILITIES.
<a href="#">HB1585</a>	Collins	TO AMEND THE INCOME TAX RATES AND BRACKETS OVER THREE YEARS; AND TO ADJUST THE MINIMUM AND MAXIMUM DOLLAR AMOUNTS IN CERTAIN INCOME TAX BRACKETS.
<a href="#">HB1586</a>	Collins	TO GRADUALLY REDUCE THE INCOME TAX LEVIED ON INDIVIDUALS, TRUSTS, AND ESTATES; TO AMEND THE INCOME TAX RATES AND BRACKETS OVER FOUR YEARS; AND TO ADJUST THE DOLLAR AMOUNTS IN CERTAIN INCOME TAX BRACKETS.
<a href="#">HB1696</a>	Deffenbaugh	TO EQUALIZE THE SALES TAX TREATMENT OF DUES AND MEMBERSHIP FEES FOR CERTAIN CLUBS AND FACILITIES; AND TO LEVY A SALES TAX ON DUES AND MEMBERSHIP FEES TO CERTAIN FACILITIES AND CLUBS.
<a href="#">HB1697</a>	Leding	TO CREATE A LIMITED INCOME TAX EXEMPTION FOR QUALIFIED PHOTOVOLTAIC MANUFACTURERS.
<a href="#">HB1711</a>	McLean	TO AMEND THE PROPERTY TAX EXEMPTION FOR A SURVIVING SPOUSE OF A DECEASED VETERAN; AND TO ALLOW A SURVIVING SPOUSE OF A DECEASED VETERAN TO CLAIM A PROPERTY TAX EXEMPTION REGARDLESS OF SUBSEQUENT MARITAL STATUS.
<a href="#">HB1744</a>	Hobbs	TO INCREASE THE FOOD SERVICE PERMIT FEE.
<a href="#">HB1766</a>	Jean	TO PROVIDE ADDITIONAL MEASURES TO COLLECT DELINQUENT PROPERTY TAXES, PENALTIES, AND INTEREST ON MINERAL RIGHTS.
<a href="#">HB1769</a>	Perry	TO CREATE AN INCOME TAX CREDIT FOR SOLAR ENERGY SYSTEMS.
<a href="#">HB1807</a>	Lowery	TO PROVIDE AN INCOME TAX CREDIT FOR PREMIUM PAYMENTS MADE FOR A LONG-

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		TERM CARE INSURANCE POLICY.
<a href="#">HB1296</a>	Perry	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR COINS, CURRENCY, AND BULLION.
<a href="#">HB1845</a>	Nickels	TO CREATE THE SMALL BUSINESS TAX FAIRNESS ACT; TO REQUIRE COMBINED REPORTING FOR INCOME TAX PURPOSES; AND TO LEVY A FLAT INCOME TAX ON CORPORATIONS.
<a href="#">HB1866</a>	Kerr	TO ADOPT CURRENT INTERNAL REVENUE CODE PROVISIONS CONCERNING THE COMPUTATION OF INCOME TAX WHEN A TAXPAYER RESTORES AN AMOUNT HELD UNDER A CLAIM OF RIGHT.
<a href="#">HB1926</a>	Sabin	TO ADJUST THE INCOME LEVELS SUBJECT TO CERTAIN INCOME TAX RATES; AND TO INCREASE THE NUMBER OF PERSONS ENTITLED TO USE THE LOW-INCOME TAX TABLES.
<a href="#">HB2141</a>	Westerman	TO CREATE A LIMITED EXEMPTION FROM THE INCOME TAX FOR SERVICE PAY AND ALLOWANCES OF FOREIGN SERVICE PERSONNEL.
<a href="#">HB2143</a>	Westerman	TO CREATE AN EXEMPTION FROM SALES AND USE TAX FOR CONSTRUCTION MATERIALS PURCHASED WITH PUBLICLY FUNDED BONDS AND USED FOR PUBLIC ROAD CONSTRUCTION PROJECTS.
<a href="#">HB2183</a>	Harris	TO PROVIDE AN INCOME TAX CREDIT FOR CURRICULUM-BASED SUPPLIES PURCHASED AND USED BY AN EDUCATOR.
<a href="#">HB2221</a>	Dotson	TO CREATE THE ARKANSAS EDUCATION HOMESTEAD EXEMPTION ACT; AND TO CREATE AN ADDITIONAL HOMESTEAD EXEMPTION.
<a href="#">HB2258</a>	Wren	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR UTILITIES USED BY A VOLUNTEER FIRE DEPARTMENT.
<a href="#">HB2272</a>	Clemmer	TO INCREASE THE SALES AND USE TAX EXEMPTION FOR A MOTOR VEHICLE, TRAILER, OR SEMITRAILER.
<a href="#">HB1266</a>	Dale	TO CREATE A SALES AND USE TAX EXEMPTION FOR CONSTRUCTION MATERIALS PURCHASED TO CONSTRUCT, REPAIR, OR REMODEL A FACILITY TO BE USED BY AN EXEMPT ENTITY.
<a href="#">HB1240</a>	Love	TO ALLOW AN EARNED INCOME TAX CREDIT AGAINST ARKANSAS INCOME TAX LIABILITY.
<a href="#">HB2026</a>	Vines	TO AMEND ARKANSAS LAW CONCERNING THE SALES AND USE TAX TREATMENT OF CERTAIN MODES OF TRANSPORTATION.
<a href="#">SB541</a>	Maloch	TO ALLOW REVENUES FROM THE TEMPORARY SALES AND USE TAX LEVIED UNDER AMENDMENT 91 TO THE ARKANSAS CONSTITUTION TO BE PLEDGED TO RETIRE LOCAL CAPITAL IMPROVEMENT BONDS ISSUED FOR CERTAIN PROJECTS.

### **SHELL BILLS**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1444</a>	Collins	TO REDUCE OR REPEAL CERTAIN TAXES.
<a href="#">HB1445</a>	Collins	TO REDUCE THE INCOME TAX ON CAPITAL GAINS.
<a href="#">HB1443</a>	Collins	TO REFORM THE ARKANSAS TAX SYSTEM.
<a href="#">HB1442</a>	Collins	TO REDUCE THE INCOME TAX RATES FOR INDIVIDUALS, TRUSTS, AND ESTATES.
<a href="#">HB1441</a>	Collins	TO REDUCE ARKANSAS TAXES.
<a href="#">HB1742</a>	Linck	AN ACT TO AMEND ARKANSAS LAW CONCERNING FEES AND PENALTIES ASSESSED BY AGENCIES.
<a href="#">HB1792</a>	Baine	TO REDUCE TAXES.
<a href="#">HB1843</a>	D. Meeks	TO AMEND THE ARKANSAS SOFT DRINK TAX ACT.
<a href="#">HB1966</a>	Carter	TO AMEND THE LAWS CONCERNING THE INCOME TAX ON CAPITAL GAINS.
<a href="#">HB1976</a>	Williams	TO CREATE A LIMITED EXEMPTION FROM THE SALES AND USE TAX FOR UTILITIES USED IN THE MANUFACTURE OF STEEL PIPE.
<a href="#">HB1980</a>	Sabin	TO AMEND AND EXPAND THE ARKANSAS ARTS AND CULTURAL DISTRICTS ACT; AND TO CREATE TAX INCENTIVES RELATED TO ARTS AND CULTURAL DISTRICTS.
<a href="#">HB1981</a>	Sabin	TO AMEND AND EXPAND THE ARKANSAS CENTRAL BUSINESS IMPROVEMENT DISTRICT REHABILITATION AND DEVELOPMENT INVESTMENT TAX CREDIT ACT.
<a href="#">HB1986</a>	Baine	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR FOOD AND FOOD INGREDIENTS PURCHASED BY A STATE ENTITY AND USED FOR CERTAIN PURPOSES.

<a href="#">HB2002</a>	Leding	TO EXEMPT FROM THE INCOME TAX CERTAIN EDUCATION AWARDS, GRANTS, AND SCHOLARSHIPS.
<a href="#">HB2005</a>	Leding	AN ACT TO PROVIDE A TAX CREDIT FOR SMALL BUSINESSES THAT HIRE RECENTLY RETURNED COMBAT VETERANS; AND FOR OTHER PURPOSES.
<a href="#">HB2044</a>	D. Altes	TO AMEND THE ARKANSAS INCOME TAX LAWS; TO REDUCE THE ARKANSAS INCOME TAX; AND TO REDUCE INCENTIVES, CREDITS, AND DEDUCTIONS RELATED TO THE INCOME TAX.
<a href="#">HB2129</a>	Hammer	TO CREATE TAX INCENTIVES FOR CERTAIN WEAPONS MANUFACTURERS THAT RELOCATE TO ARKANSAS.
<a href="#">HB2135</a>	Hammer	TO PROVIDE TAX INCENTIVES FOR CERTAIN MANUFACTURERS RELATING TO LIGNITE; AND TO CREATE AN INCOME TAX EXEMPTION FOR QUALIFIED LIGNITE-TO-SYNCRUDE MANUFACTURERS.
<a href="#">HB2164</a>	Carter	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR EQUIPMENT AND OTHER ITEMS AND SERVICES USED TO PROVIDE WIRELESS BROADBAND.
<a href="#">HB2282</a>	C. Douglas	TO AMEND ARKANSAS LAW RELATING TO THE TAX TREATMENT OF MOTOR VEHICLES; TO AMEND THE LAW RELATING TO THE SALES AND USE TAX LEVIED ON MOTOR VEHICLES; AND TO AMEND THE LAW RELATING TO REBATES AND DISCOUNTS FOR MOTOR VEHICLES.

### DEFERRED

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1004</a>	D. Altes	TO ESTABLISH AN INCOME TAX CREDIT FOR EDUCATION EXPENSES OF DEPENDENTS.
<a href="#">HB1005</a>	D. Altes	TO EXEMPT REPAIR OR REPLACEMENT PARTS FOR FARM EQUIPMENT AND MACHINERY FROM THE GROSS RECEIPTS AND USE TAX.
<a href="#">HB1006</a>	D. Altes	TO CLARIFY THE DEFINITION OF FOOD AND FOOD INGREDIENTS TO INCLUDE DIETARY SUPPLEMENTS FOR SALES AND USE TAX PURPOSES.
<a href="#">HB1007</a>	D. Altes	TO CREATE THE ARKANSAS CAPITAL GAINS REDUCTION ACT OF 2013.
<a href="#">HB1016</a>	Farrer	TO PROVIDE AN INCOME TAX CREDIT FOR NEW VOLUNTEER FIREFIGHTERS.
<a href="#">HB1003</a>	Lenderman	TO CREATE A SALES AND USE TAX EXEMPTION FOR BALE WRAP USED FOR COTTON.
<a href="#">HB1191</a>	Hammer	TO ALLOW THE COMMISSIONER OF STATE LANDS TO INCLUDE DELINQUENT RURAL FIRE DEPARTMENT DUES AND FEES IN THE SALE OR REDEMPTION PRICE OF TAX-DELINQUENT PROPERTY.
<a href="#">HB1234</a>	Williams	TO REDUCE THE STATE SALES AND USE TAX ON FOOD AND FOOD INGREDIENTS IF CERTAIN FUND BALANCES EXIST; AND TO DECLARE AN EMERGENCY.
<a href="#">HB1400</a>	D. Altes	TO EXEMPT HEARING AIDS FROM THE REQUIREMENT THAT PROSTHETIC DEVICES BE PRESCRIBED BY A PHYSICIAN TO BE ELIGIBLE FOR THE SALES AND USE TAX EXEMPTION IF CERTAIN CONDITIONS ARE MET.
<a href="#">HB1285</a>	Lea	TO ENCOURAGE DISASTER PREPAREDNESS BY CREATING A SALES AND USE TAX EXEMPTION FOR DISASTER-PREPAREDNESS SUPPLIES FOR A LIMITED PERIOD OF TIME AND TO DECLARE AN EMERGENCY.
<a href="#">HB1464</a>	E. Armstrong	CONCERNING THE COLLECTION MECHANISM FOR THE PARKS TAX.
<a href="#">HB1745</a>	Hobbs	TO INCREASE THE PUBLIC SWIMMING POOL PERMIT FEES.