

**REVISED AGENDA ON 3-6-17 @ 4:47 p.m.**  
**(Added Bills)**  
**House Committee on Revenue and Taxation**  
**91st General Assembly**  
**Regular Session, 2017**

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**Tuesday, March 07, 2017**  
**10:00 AM**  
**Room 151, State Capitol**  
**Little Rock, Arkansas**

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Rep. Joe Jett, Chair  
Rep. Joe Farrer, Vice-Chair  
Rep. Greg Leding  
Rep. Charlie Collins  
Rep. Reginald Murdock  
Rep. Scott Baltz

Rep. Jim Dotson  
Rep. Eddie L. Armstrong  
Rep. Ken Bragg  
Rep. Warwick Sabin  
Rep. Monte Hodges  
Rep. Dan M. Douglas  
Rep. Kim Hendren

Rep. Les Eaves  
Rep. Kenneth B. Ferguson  
Rep. Bob Johnson  
Rep. Vivian Flowers  
Rep. Michael John Gray  
Rep. Danny Watson  
Rep. Les Warren

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**CONCUR IN SENATE AMENDMENT**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1562</a>	Jett	TO REQUIRE THAT PARTNERSHIP INCOME BE DETERMINED FOR STATE INCOME TAX PURPOSES BY USING AN APPORTIONMENT METHOD.

**REGULAR AGENDA**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1772</a>	Jett	TO IMPROVE THE FAIRNESS OF PROPERTY TAX ADMINISTRATION AND APPEALS.
<a href="#">HB1647</a>	C. Douglas	TO EXCLUDE MANUFACTURER REBATES ON MOTOR VEHICLES FROM THE DEFINITIONS USED FOR PURPOSES OF DETERMINING SALES AND USE TAXES.
<a href="#">HB1649</a>	C. Douglas	TO AMEND THE SALES AND USE TAX EXEMPTION FOR NEW MOTOR VEHICLES PURCHASED BY NONPROFIT ORGANIZATIONS OR WITH URBAN MASS TRANSIT ADMINISTRATION FUNDS.
<a href="#">HB1565</a>	Jett	TO AMEND THE LAW CONCERNING THE ISSUANCE AND EXPIRATION OF GROSS RECEIPTS TAX PERMITS AND THE COLLECTION OF UNPAID TAXES UPON DISCONTINUATION OF BUSINESS.
<a href="#">HB1535</a>	K. Hendren	TO AMEND THE DISTRIBUTION AND USE OF SALES AND USE TAX REVENUES.
<a href="#">HB1559</a>	Jett	TO AMEND THE CORPORATE INCOME TAX WITHHOLDING REQUIREMENTS FOR MEMBERS OR OWNERS OF A PASS-THROUGH ENTITY.
<a href="#">SB140</a>	Files	TO PROVIDE FOR THE COLLECTION OF SALES AND USE TAX RATHER THAN USE TAX ON SALES BY CERTAIN REMOTE SELLERS.
<a href="#">HB1680</a>	Jett	TO CLARIFY THE ABILITY OF THE DIRECTOR OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO CANCEL OR REFUSE TO ISSUE, EXTEND, OR REINSTATE A LICENSE, PERMIT, OR REGISTRATION UNDER STATE TAX LAW.
<a href="#">HB1681</a>	Jett	TO AMEND THE DEFINITIONS UNDER THE ARKANSAS TAX PROCEDURE ACT; AND TO PROVIDE THAT ERRONEOUSLY PAID REFUNDS ARE CONSIDERED UNDERPAYMENTS OF TAX AND ARE SUBJECT TO ASSESSMENT.
<a href="#">HB1682</a>	Jett	TO AMEND THE ARKANSAS TAX PROCEDURE ACT CONCERNING BUSINESS CLOSURES; AND TO PROVIDE THAT A BUSINESS CLOSURE ORDER ACTS AS AN INJUNCTION PROHIBITING FURTHER BUSINESS OPERATION UNLESS OTHERWISE PROVIDED BY A COURT.
<a href="#">HB1683</a>	Jett	TO ESTABLISH A MILEAGE AUDIT APPEAL PROCEDURE FOR REGISTRANTS WHO HAVE RECEIVED APPORTIONED REGISTRATION UNDER THE INTERNATIONAL REGISTRATION PLAN.
<a href="#">HB1693</a>	Rye	TO AMEND THE DISTRIBUTION AND USE OF SALES AND USE TAX REVENUES.

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<a href="#">HB1788</a>	Dotson	TO PHASE IN AN EXTENSION OF THE NET OPERATING LOSS CARRY-FORWARD PERIOD FOR CALCULATING ARKANSAS INCOME TAX; AND TO MAKE TECHNICAL CHANGES.
<a href="#">HB1789</a>	Dotson	TO AMEND LAWS CONCERNING THE CORPORATE FRANCHISE TAX; TO REPEAL THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979; TO MAKE CONFORMING CHANGES.
<a href="#">HB1790</a>	Dotson	TO AMEND THE INCOME TAX PROVISIONS CONCERNING THE APPORTIONMENT OF BUSINESS INCOME; AND TO REPEAL THE THROWBACK RULE.
<a href="#">HB1795</a>	Gates	TO EXEMPT CERTAIN DONATED ITEMS FROM SALES AND USE TAXES.
<a href="#">HB1796</a>	Gates	TO AMEND THE TIME LIMITATIONS FOR TAX ASSESSMENTS, COLLECTIONS, REFUNDS, AND PROSECUTION; AND TO LIMIT THE TIME AVAILABLE FOR A TAX AUDIT.
<a href="#">HB1824</a>	J. Williams	TO ALLOW A PROPERTY TAX EXEMPTION FOR DISABLED VETERANS WITH A ONE HUNDRED PERCENT (100%) TOTAL DISABILITY THAT MAY NOT BE PERMANENT; AND TO CLARIFY THE REQUIREMENTS FOR ESTABLISHING ELIGIBILITY FOR THE EXEMPTION.
<a href="#">HB1844</a>	Beck	TO AMEND THE DISTRIBUTION OF REVENUES DERIVED FROM THE SEVERANCE TAX.
<a href="#">HB1845</a>	Richey	TO CREATE AN INCOME TAX EXEMPTION FOR TEACHERS EMPLOYED IN CRITICAL TEACHER SHORTAGE AREAS.
<a href="#">HB1850</a>	Leding	TO CREATE THE STRONG FAMILIES ACT; AND TO CREATE AN INCOME TAX CREDIT FOR EMPLOYERS THAT PROVIDE PAID FAMILY AND MEDICAL LEAVE FOR CERTAIN EMPLOYEES.
<a href="#">HB1940</a>	Dalby	TO AMEND THE LAWS CONCERNING THE RECORDATION OF DEEDS FOR PURPOSES OF THE REAL PROPERTY TRANSFER TAX.
<a href="#">HB1965</a>	Jett	TO REPEAL PROVISIONS REGARDING THE USE OF SALES AND USE TAX REVENUES FROM REMOTE SELLERS; TO DEPOSIT SALES AND USE TAX REVENUES FROM REMOTE SELLERS INTO A FUND TO BE USED BY THE GENERAL ASSEMBLY; AND TO DECLARE AN EMERGENCY.
<a href="#">HB1987</a>	C. Fite	TO AMEND THE EFFECTIVE DATE PROVISION OF ACTS 2017, NO. 141, FOR CERTAIN SECTIONS OF THE ACT.
<a href="#">HB2009</a>	Sturch	CONCERNING THE REMITTANCE OF INSURANCE PREMIUM TAXES.
<a href="#">HB2066</a>	Hammer	TO PROVIDE FOR A PARTIAL REBATE OF DISTILLATE SPECIAL FUEL TAXES IN CERTAIN CIRCUMSTANCES; AND TO CREATE THE DISTILLATE SPECIAL FUEL TAX REFUND FUND.
<a href="#">HB2068</a>	Hammer	TO RETURN EXCESS FEDERAL GRANT FUNDS TO THE UNITED STATES GOVERNMENT; AND TO ENCOURAGE RELIEF OF THE NATIONAL DEBT OF THE UNITED STATES.

### **DEFERRED BILLS**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1028</a>	Lemons	TO EXEMPT CERTAIN BUSES, COACHES, AND OTHER MOTOR VEHICLES FROM SALES AND USE TAXES.
<a href="#">HB1031</a>	Bentley	TO CREATE AN INCOME TAX EXEMPTION FOR INCENTIVES RECEIVED UNDER THE COMMUNITY MATCH RURAL PHYSICIAN RECRUITMENT PROGRAM.
<a href="#">HB1153</a>	Boyd	TO CLARIFY THE MEANING OF "ACTUAL AND OBVIOUS ERRORS" ON THE PART OF A COUNTY ASSESSOR IN THE ASSESSMENT OF REAL AND PERSONAL PROPERTY; AND TO DECLARE AN EMERGENCY.
<a href="#">HB1221</a>	Sabin	TO AMEND THE LAW CONCERNING THE SALES AND USE TAX EXEMPTION FOR SALES BY A CHARITABLE ORGANIZATION.
<a href="#">HB1225</a>	Magie	TO REPEAL THE EXEMPTION FOR AND REQUIRE THE DISCLOSURE OF CERTAIN ADVERTISING AND PROMOTION TAX RECORDS UNDER THE FREEDOM OF INFORMATION ACT OF 1967
<a href="#">HB1252</a>	Rye	TO AMEND THE INCOME TAX DEDUCTION ALLOWED FOR MEDICAL AND DENTAL EXPENSES; AND TO REMOVE THE THRESHOLD FOR CLAIMING AN INCOME TAX DEDUCTION FOR MEDICAL AND DENTAL EXPENSES.
<a href="#">HB1263</a>	Jett	TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS FOR AND REPAIR OF AGRICULTURAL EQUIPMENT AND MACHINERY.

<a href="#">HB1227</a>	Farrer	TO REDUCE INCOME TAX RATES IN CERTAIN CIRCUMSTANCES; AND TO REDUCE INCOME TAX RATES BASED ON THE GROWTH OF INCOME TAX COLLECTIONS.
<a href="#">HB1399</a>	Ballinger	HONOR ARKANSAS VETERANS ACT OF 2017.
<a href="#">HB1409</a>	House	TO CREATE AN EXEMPTION FROM THE INCOME TAX FOR SERVICE PAY AND ALLOWANCES OF FOREIGN SERVICE PERSONNEL.
<a href="#">SB120</a>	J. English	TO AMEND ARKANSAS TAX LAW CONCERNING INCOME TAX, SALES AND USE TAXES, AND THE SOFT DRINK TAX; AND TO SUPPLEMENT THE ARKANSAS MEDICAID PROGRAM TRUST FUND TO OFFSET DECREASED DEPOSITS FROM TAX REVENUES.
<a href="#">HB1037</a>	Wardlaw	TO REGULATE THE SALE OF TAX-DELINQUENT PROPERTY; AND TO PROHIBIT OWNERS OF TAX-DELINQUENT PROPERTY FROM BIDDING ON OR PURCHASING TAX-DELINQUENT PROPERTY.
<a href="#">HB1253</a>	Wardlaw	TO REPEAL THE REQUIREMENT THAT CERTAIN RETAILERS PREPAY SALES TAXES.
<a href="#">HB1412</a>	Ballinger	TO PROVIDE FOR A PARTIAL PROPERTY TAX EXEMPTION FOR DISABLED VETERANS IN PROPORTION TO THE EXTENT OF THE DISABILITY OF THE VETERAN.
<a href="#">HB1395</a>	Leding	TO CREATE AN INCOME TAX CREDIT FOR TAXPAYERS THAT EMPLOY A RECENTLY RETURNED VETERAN.
<a href="#">HB1396</a>	Leding	TO EXEMPT FROM THE INDIVIDUAL INCOME TAX EDUCATION SCHOLARSHIPS, AWARDS, AND GRANTS FROM NONPROFIT VOLUNTEER SERVICE ORGANIZATIONS.
<a href="#">HB1397</a>	Leding	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="#">HB1014</a>	Leding	TO CREATE THE TEACHER'S CLASSROOM INVESTMENT DEDUCTION.
<a href="#">HB1449</a>	Dotson	TO AMEND THE ANNUAL FRANCHISE TAX FOR CORPORATIONS THAT ARE IN THE PROCESS OF LIQUIDATION.
<a href="#">HB1531</a>	G. Hodges	TO CREATE AN INCOME TAX CREDIT FOR EDUCATIONAL LOAN PAYMENTS FOR QUALIFIED INDIVIDUALS AND EMPLOYERS OF QUALIFIED INDIVIDUALS.
<a href="#">HB1582</a>	Dotson	TO EXEMPT CERTAIN ELECTION EQUIPMENT FROM SALES AND USE TAXES; AND TO DECLARE AN EMERGENCY.
<a href="#">HB1512</a>	Davis	TO REDUCE THE INCOME TAX RATES APPLICABLE TO INDIVIDUALS, TRUSTS, AND ESTATES USING REVENUES DERIVED FROM SALES AND USE TAX FROM SELLERS THAT DO NOT HAVE A PHYSICAL PRESENCE IN THE STATE; AND TO DECLARE AN EMERGENCY.
<a href="#">HB1684</a>	Jett	TO EXTEND THE STATUTE OF LIMITATIONS FOR DETERMINING THE CORRECT AMOUNT OF TAX DUE IN RELATION TO CERTAIN AMENDED RETURNS OR VERIFIED CLAIMS FOR CREDIT OR REFUND.