

AGENDA (Revised 3/27/19 @ 5:44 p.m.)
Added and Moved Bills
House Committee on Revenue and Taxation

Thursday, March 28, 2019
10:00 AM
Room 151, State Capitol
Little Rock, Arkansas

Rep. Joe Jett, Chair
Rep. Jack Fortner, Vice-Chair
Rep. Lane Jean
Rep. Ken Bragg
Rep. Andy Davis
Rep. Monte Hodges
Rep. Dan M. Douglas

Rep. Les Eaves
Rep. Robin Lundstrum
Rep. Lanny Fite
Rep. Marcus E. Richmond
Rep. Roger D. Lynch
Rep. Aaron Pilkington
Rep. Les Warren

Rep. Jim Wooten
Rep. Keith Slape
Rep. Gayla H. McKenzie
Rep. Joe Cloud
Rep. Stu Smith
Rep. Tippi McCullough

TO OFFER TESTIMONY ON A BILL, PLEASE SIGN IN TO BE RECOGNIZED BY THE CHAIR

REGULAR AGENDA

Number	Sponsor	Subtitle
HB1724	M. Gray	TO AMEND THE ARKANSAS TAX PROCEDURE ACT CONCERNING HOLDING ADMINISTRATIVE HEARINGS BY ELECTRONIC MEANS.
HB1764	J. Mayberry	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR THE SALE OF USED TEXTBOOKS TO STUDENTS ENROLLED IN AN INSTITUTION OF HIGHER EDUCATION.
HB1772	Lowery	TO AMEND THE SALES TAX LAWS CONCERNING SPECIAL EVENTS; AND TO EXCLUDE CERTAIN SCHOOL FUNDRAISERS FROM THE SALES TAX LAWS REGULATING SPECIAL EVENTS.
HB1800	A. Davis	TO CREATE THE ARKANSAS MAJOR HISTORIC REHABILITATION INCOME TAX CREDIT ACT; AND TO PROVIDE FUNDING TO OFFSET THE COST OF THE ARKANSAS MAJOR HISTORIC REHABILITATION INCOME TAX CREDIT ACT.
HB1830	G. Hodges	TO AMEND THE INCOME TAX LAWS RELATING TO CERTAIN TRUSTS; TO PRESERVE CERTAIN TRUST ASSETS; AND TO EXEMPT CERTAIN TRUSTS FROM INCOME TAX.
HB1845	Gates	CONCERNING THE SALES AND USE TAX LEVIED ON THE PURCHASE OF A MOTOR VEHICLE, TRAILER, OR SEMITRAILER WHEN A USED MOTOR VEHICLE, TRAILER, OR SEMITRAILER IS TRANSFERRED AS PART OF AN INSURANCE SETTLEMENT.
HB1870	Richey	TO ALLOW CERTAIN INDIVIDUALS TO ELECT TO PAY TAXES AT THE RATE IMPOSED IN A BORDERING STATE.
HB1871	Richey	TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS FOR AND REPAIR OF AGRICULTURAL EQUIPMENT AND MACHINERY.
HB1888	Penzo	TO CREATE A SALES AND USE TAX EXEMPTION FOR CONSTRUCTION MATERIALS USED BY THE ARKANSAS DEPARTMENT OF TRANSPORTATION IN PUBLIC CONSTRUCTION PROJECTS; AND TO DECLARE AN EMERGENCY.
HB1889	Penzo	TO PROVIDE FUNDING FOR THE MAINTENANCE, REPAIR, AND CONSTRUCTION OF HIGHWAYS, ROADS, STREETS, AND BRIDGES IN THE STATE THROUGH CHANGES IN THE TAX LAWS AND MOTOR VEHICLES LAWS; AND TO DECLARE AN EMERGENCY.

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SB571	J. Hendren	TO CREATE AN EARNED INCOME TAX CREDIT, AN INCREASED STANDARD DEDUCTION, AND AN INDIVIDUAL INCOME TAX REDUCTION; AND TO PROVIDE FUNDING FOR INCOME TAX REDUCTIONS THROUGH NEW TAXES ON CIGARETTES AND E-CIGARETTES.
HB1075	J. Mayberry	TO AMEND THE ACHIEVING A BETTER LIFE EXPERIENCE PROGRAM ACT; AND TO PROVIDE FOR AN INCOME TAX DEDUCTION FOR CONTRIBUTIONS TO A DISABILITY SAVINGS ACCOUNT.
HB1908	M. Gray	TO CLARIFY THE STATUTE OF LIMITATIONS FOR A TAXPAYER TO FILE AN AMENDED TAX RETURN; AND TO CLARIFY THE CIRCUMSTANCES UNDER WHICH A TAXPAYER MAY FILE AN AMENDED TAX RETURN.
HB1910	M. Gray	TO PROVIDE FOR CERTIFICATES OF INDEBTEDNESS UNDER THE ARKANSAS TAX PROCEDURE ACT TO BE PUBLISHED ON THE OFFICIAL WEBSITE MAINTAINED BY THE DIRECTOR OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION.
HB1911	M. Gray	TO AMEND THE INCOME TAX ACT OF 1929 CONCERNING WHO SHALL BE TREATED AS THE OWNER OF A PORTION OF A TRUST.
SB560	B. Johnson	AN ACT TO AMEND THE ADMINISTRATION OF STATE TAXES; TO AMEND THE ADMINISTRATIVE HEARING PROCEDURES FOR STATE TAXES; TO CREATE THE TAX APPEALS COMMISSION ACT; AND TO CREATE A FUND FOR THE TAX APPEALS COMMISSION.
SB576	Hester	TO REFORM THE TAX LAWS CONCERNING THE LEVY AND COLLECTION OF SALES AND USE TAX, THE APPORTIONMENT AND ALLOCATION OF INCOME FOR TAX PURPOSES, CORPORATE INCOME TAX RATES, AND NET OPERATING LOSSES; AND TO DECLARE AN EMERGENCY.
SB582	B. Johnson	TO PROVIDE A SALES AND USE TAX REFUND FOR MACHINERY AND EQUIPMENT USED TO MODIFY, REPLACE, OR REPAIR MOLDS AND DIES USED IN MANUFACTURING.
HB1921	Lundstrum	TO AMEND THE LAW CONCERNING NOTICE OF TAX ASSESSMENTS AND DETERMINATIONS; AND TO REQUIRE EVIDENCE OF ACTUAL NOTICE OF A TAX ASSESSMENT OR DETERMINATION IN CERTAIN CIRCUMSTANCES.
HB1925	Brown	TO PROVIDE FOR A CAP ON THE LOCAL SALES AND USE TAXES LEVIED AND COLLECTED ON SALES OF ALL-TERRAIN VEHICLES.
HB1930	M. Gray	TO AUTHORIZE THE DIRECTOR OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO DELEGATE CERTAIN DEBT COLLECTION AUTHORITY TO A THIRD PARTY; AND TO DECLARE AN EMERGENCY.
HB1931	M. Gray	TO AMEND PROCUREMENT LAWS TO PROHIBIT CONTRACTS WITH A BUSINESS THAT IS SUBJECT TO A BUSINESS CLOSURE ORDER UNDER THE ARKANSAS TAX PROCEDURE ACT.
HB1932	M. Gray	TO REQUIRE THE ELECTRONIC FILING OF INCOME TAX RETURNS BY CERTAIN TAX PRACTITIONERS; AND TO REQUIRE CERTAIN EMPLOYERS TO FILE ANNUAL STATEMENTS OF WITHHOLDING AND CERTAIN TAX FORMS IN A MACHINE-READABLE FORM.
SB584	J. Dismang	TO REQUIRE THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO PROVIDE SPACE ON INCOME TAX FORMS FOR AN INDIVIDUAL TAXPAYER TO DESIGNATE MORE THAN ONE (1) ACCOUNT FOR THE DIRECT DEPOSIT OF THE TAXPAYER'S REFUND.
HB1942	Ladyman	TO CREATE THE SALES AND USE TAX REDUCTION STUDY.
HB1953	M. Gray	TO ADOPT RECENT CHANGES TO THE INTERNAL REVENUE CODE.

DEFERRED BILLS

Number	Sponsor	Subtitle
HB1024	Rye	TO DESIGNATE THE REVENUES DERIVED FROM TAXES COLLECTED ON THE SALES OF NEW AND USED MOTOR VEHICLES AS SPECIAL REVENUES; AND TO CLARIFY THAT THE REVENUES DERIVED FROM THE TAXES COLLECTED BY REMOTE SELLERS ARE GENERAL REVENUES.
HB1031	Rye	TO PROVIDE INCOME TAX RELIEF FOR PARENTS OF CHILDREN WHO ARE BLIND OR DEAF, OR BOTH; AND TO EXTEND THE INCOME TAX CREDIT FOR CHILDREN WITH A DEVELOPMENTAL DISABILITY TO INCLUDE CHILDREN WHO ARE BLIND OR DEAF, OR BOTH.
HB1108	House	TO CREATE AN EXEMPTION FROM THE INCOME TAX FOR SERVICE PAY AND ALLOWANCES OF FOREIGN SERVICE PERSONNEL; AND TO REPEAL OBSOLETE PROVISIONS OF THE INCOME TAX LAWS.
HB1300	J. Mayberry	TO ELIMINATE THE INCOME TAX DEDUCTION FOR GAMBLING LOSSES; AND TO DEDICATE THE SAVINGS FROM THE ELIMINATION OF THE INCOME TAX DEDUCTION FOR GAMBLING LOSSES TO BE USED FOR HIGHWAYS AND ROADWAYS IN THE STATE.
HB1418	McCullough	TO CREATE THE WORKING FAMILIES TAX RELIEF ACT.
HB1495	Holcomb	TO PROVIDE ADDITIONAL REVENUE FOR THE MAINTENANCE AND REPAIR OF HIGHWAYS, STREETS, AND BRIDGES IN THE STATE.
HB1434	Love	TO REDUCE THE TAX BURDEN ON ALL ARKANSAS TAXPAYERS; TO AMEND THE INCOME TAX IMPOSED ON INDIVIDUALS, TRUSTS, AND ESTATES; TO ALLOW AN EARNED INCOME TAX CREDIT; AND TO DECLARE AN EMERGENCY.
HB1539	Christiansen	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR WATER USED BY A POULTRY FARM; AND TO REQUIRE THE ADOPTION OF RELATED RULES.
HB1502	J. Mayberry	TO PROVIDE FUNDING FOR THE MAINTENANCE, IMPROVEMENT, AND CONSTRUCTION OF HIGHWAYS, ROADS, STREETS, AND BRIDGES IN THE STATE; AND TO LEVY A PRIVILEGE TAX ON CASINO GAMES.
HB1541	J. Mayberry	TO GRADUALLY DEDICATE THE SALES AND USE TAX REVENUE FROM THE SALES OF NEW AND USED VEHICLES FOR ROADWAY MAINTENANCE, CONSTRUCTION, AND RECONSTRUCTION; AND TO DECLARE AN EMERGENCY.
HB1532	Pilkington	TO CREATE AN INCOME TAX EXEMPTION FOR CERTAIN NEW BUSINESSES LOCATING IN THE STATE.
HB1002	D. Douglas	TO REQUIRE CERTAIN OUT-OF-STATE SELLERS TO COLLECT AND REMIT ARKANSAS SALES AND USE TAX.
HB1034	Rye	TO INCREASE THE HOMESTEAD PROPERTY TAX CREDIT.
HB1260	D. Douglas	TO DEDICATE REVENUES TO BE USED BY THE STATE AND LOCAL GOVERNMENTS TO IMPROVE, CONSTRUCT, AND MAINTAIN THE HIGHWAYS, ROADS, STREETS, AND BRIDGES IN THE STATE; AND TO DECLARE AN EMERGENCY.
HB1653	J. Mayberry	TO ELIMINATE THE INCOME TAX DEDUCTION FOR GAMBLING LOSSES; AND TO DEDICATE THE SAVINGS FROM THE ELIMINATION OF THE INCOME TAX DEDUCTION FOR GAMBLING LOSSES TO BE USED FOR REDUCING THE DEVELOPMENTAL DISABILITIES WAITING LIST.
HB1863	Rye	TO INCREASE THE HOMESTEAD PROPERTY TAX CREDIT; TO PROVIDE FOR A ONE-TIME TRANSFER FROM THE PROPERTY TAX RELIEF TRUST FUND TO THE COUNTY VOTING SYSTEM GRANT FUND; AND TO DECLARE AN EMERGENCY.

[HB1604](#)

Della Rosa

TO PROVIDE FOR A PROPERTY TAX EXEMPTION FOR CERTAIN DISABLED OR DECEASED LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS AND THEIR SURVIVING SPOUSES AND CHILDREN.