

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

Tuesday, March 15, 2011
10:00 AM
Room 151, State Capitol
Little Rock, Arkansas

Rep. Davy Carter, Chair
 Rep. Larry Cowling, Vice Chair
 Rep. Robert S. Moore, Jr.
 Rep. Ed Garner
 Rep. Mike Patterson
 Rep. Uvalde Lindsey

Rep. Keith M. Ingram
 Rep. Allen Kerr
 Rep. John Burris
 Rep. Stephen Meeks
 Rep. Lane Jean
 Rep. Fredrick J. Love
 Rep. Mark Biviano

Rep. Charlie Collins
 Rep. Homer Lenderman
 Rep. Kelley Linck
 Rep. Bruce Westerman
 Rep. Justin T. Harris
 Rep. Linda Collins-Smith
 Rep. Nate Bell

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Number	Sponsor	Subtitle
SB274	G. Baker	TO INCREASE THE AMOUNT BELOW WHICH SALES AND USE TAX IS NOT DUE ON THE PURCHASE OF A MOTOR VEHICLE, TRAILER, OR SEMITRAILER.

REGULAR AGENDA

Number	Sponsor	Subtitle
SB275	B. Sample	TO DECREASE THE SALES AND USE TAX ON NATURAL GAS AND ELECTRICITY USED BY MANUFACTURERS AND TO DECLARE AN EMERGENCY.
SB276	Teague	TO AMEND THE STATE SALES AND USE TAX RATE ON FOOD AND FOOD INGREDIENTS AND TO DECLARE AN EMERGENCY.
HB1552	Westerman	TO CREATE AN EXEMPTION FROM SALES AND USE TAX FOR CONSTRUCTION MATERIALS PAID FOR WITH PUBLIC FUNDS AND USED FOR PUBLIC ROAD CONSTRUCTION PROJECTS.
HB1553	Westerman	CREATE AN EXEMPTION FROM SALES AND USE TAX FOR CONSTRUCTION MATERIALS PAID FOR WITH PUBLICLY FUNDED BONDS AND USED FOR PUBLIC ROAD CONSTRUCTION PROJECTS.
SB270	Madison	TO ACHIEVE FAIRNESS AMONG RETAILERS BY CLARIFYING THE APPLICATION OF THE GROSS RECEIPTS TAX AND COMPENSATING USE TAX TO CONSIGNMENT SALES.
HB1703	English	TO AMEND THE STATUTES RELATING TO THE COLLECTION, PAYMENT, AND ENFORCEMENT OF PROPERTY TAXES; TO AMEND THE INSTALLMENT PAYMENT PROVISIONS FOR PROPERTY TAXES; AND TO MAKE TECHNICAL CORRECTIONS.
HB1737	Ingram	TO PROVIDE THAT THE AMOUNT OF SALES AND USE TAX GENERATED FROM MOTOR VEHICLE AND RELATED SALES GOES TO THE ARKANSAS STATE HIGHWAY AND TRANSPORTATION DEPARTMENT AS NEW REVENUE FROM THE STREAMLINED SALES TAX IS GENERATED.
HB1757	Linck	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR UTILITIES USED BY A VOLUNTEER FIRE DEPARTMENT.
HB1792	Lenderman	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR COTTON BALE WRAP AND MODULE COVERS.
HB1794	Carter	TO PROVIDE FOR THE ADJUSTMENT OF THE ARKANSAS INDIVIDUAL INCOME TAX RATES AND BRACKETS.
HB1804	Benedict	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR TANGIBLE

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PERSONAL PROPERTY AND SERVICES SOLD TO NONPROFIT ORGANIZATIONS WHOSE PRIMARY PURPOSE IS TO PROVIDE HUNGER RELIEF SERVICES.

HB1809	Hyde	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR ELECTRIC VEHICLES.
HB1857	McLean	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR ORTHOTIC DEVICES AND ORTHOTIC SERVICES.
SB364	Teague	TO MAKE TECHNICAL CORRECTIONS TO ARKANSAS INCOME TAX LAWS AND TO DECLARE AN EMERGENCY.
HB2042	E. Elliott	TO PROVIDE THAT GROSS RECEIPTS OR GROSS PROCEEDS DERIVED FROM SALES OF TANGIBLE PERSONAL PROPERTY OR SERVICES TO COMMUNITY CENTERS THAT ARE EXEMPT FROM TAXATION UNDER 26 U.S.C. § 501(C)(3) ARE EXEMPT FROM THE GROSS RECEIPTS TAX.
HB2064	L. Cowling	TO GRADUALLY REDUCE THE SALES AND USE TAX ON UTILITIES THAT ARE USED BY QUALIFYING AGRICULTURAL STRUCTURES AND QUALIFYING AGRICULTURE, HORTICULTURE, AND AQUACULTURE EQUIPMENT.
HB2105	Gillam	TO PROVIDE AN INCOME TAX CREDIT FOR VOLUNTEER FIREFIGHTERS.
HB2188	L. Cowling	TO EXEMPT FROM THE SALES AND USE TAX THE GROSS RECEIPTS DERIVED FROM THE SALE OF CLASS SEVEN AND CLASS EIGHT TRUCKS AND SEMI-TRAILERS.
HB2220	Biviano	TO PROVIDE AN INCOME TAX CREDIT FOR FIRST-TIME HOMEBUYERS.
HB2224	Steel	TO EXEMPT BALING MATERIALS FROM SALES AND USE TAX.
HB2228	L. Cowling	TO GRADUALLY REDUCE THE SALES AND USE TAX LEVIED ON NATURAL GAS AND ELECTRICITY USED BY MANUFACTURERS AND TO DECLARE AN EMERGENCY.
HB2230	L. Cowling	CONCERNING THE DISCLOSURE OF INFORMATION IN FRANCHISE TAX REPORTS AND TO DECLARE AN EMERGENCY.
HB2231	L. Cowling	TO STABILIZE THE TAXES ON UTILITIES FOR AGRICULTURAL BUSINESSES BY REDUCING THE SALES AND USE TAX ON THE PURCHASE PRICE OF THE UTILITIES AND LEVYING A SPECIAL EXCISE TAX ON THE VOLUME OF THE UTILITIES SOLD.
SB332	Files	TO EXPEDITE ADMINISTRATIVE TAX APPEALS AND PROMOTE ACCESS TO JUSTICE.
SB256	Madison	AN ACT TO MAKE VARIOUS CORRECTIONS TO TITLE 26 OF THE ARKANSAS CODE OF 1987 CONCERNING TAXATION.
SB316	J. Key	TO CLARIFY THE PROVISIONS CONCERNING A SETOFF OF DEBTS FROM STATE INCOME TAX REFUNDS.
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.
SB569	B. Sample	AN ACT TO AMEND THE ARKANSAS CODE TO CLARIFY THE PROVISIONS CONCERNING THE SALT WATER DISPOSAL SYSTEM TAX CREDIT.
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.
HB1802	T. Rogers	AN ACT CONCERNING AGRICULTURAL EXEMPTIONS FOR SALES AND USE TAX.
HB1684	Stubblefield	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR MATERIALS USED TO BALE, PACKAGE, TIE, WRAP, OR SEAL ANIMAL FEED PRODUCTS.
HB1495	Nickels	TO CREATE THE ARKANSAS SMALL BUSINESS TAX FAIRNESS ACT AND TO REQUIRE COMBINED REPORTING FOR INCOME TAX PURPOSES.
HB1771	D. Altes	TO PROVIDE AN INCOME TAX CREDIT TO BUSINESSES FOR CONTRIBUTIONS TO NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS.

DEFERRED

Number	Sponsor	Subtitle
HB1012	G. Smith	TO EXEMPT SALES AND USE TAX ON THE MANUFACTURER'S OR DEALER'S REBATE OF A MOTOR VEHICLE.
HB1023	English	TO EXEMPT FROM INCOME TAX A LIMITED AMOUNT OF RETIREMENT BENEFITS RECEIVED FOR SERVICE IN THE ARMED FORCES.

HB1025	D. Altes	TO PROVIDE AN INCOME TAX CREDIT FOR A PARENT WHO CHOOSES TO STAY AT HOME WITH HIS OR HER YOUNG CHILD.
HB1030	D. Altes	TO ESTABLISH AN INCOME TAX CREDIT FOR EDUCATION EXPENSES OF DEPENDENTS.
HB1031	D. Altes	TO PROVIDE A SALES TAX EXEMPTION FOR UTILITIES USED BY MANUFACTURERS IN THE MANUFACTURING PROCESS; TO REPEAL THE LOWER TAX RATE FOR UTILITIES USED IN MANUFACTURING; AND TO DECLARE AN EMERGENCY.
HB1033	D. Altes	TO CREATE A BACK-TO-SCHOOL TAX-FREE HOLIDAY BY EXEMPTING ITEMS OF CLOTHING FROM SALES AND USE TAX DURING A LIMITED TIME PERIOD.
HB1034	D. Altes	TO CLARIFY THE DEFINITION OF FOOD AND FOOD INGREDIENTS TO INCLUDE DIETARY SUPPLEMENTS FOR SALES AND USE TAX PURPOSES.
HB1035	D. Altes	TO EXEMPT REPAIR OR REPLACEMENT PARTS FOR FARM EQUIPMENT AND MACHINERY FROM THE GROSS RECEIPTS AND USE TAX.
HB1036	D. Altes	TO EXEMPT FROM SALES AND USE TAX THE RETAIL SALE OF RENEWABLE RESOURCE EQUIPMENT.
HB1037	D. Altes	TO PROVIDE AN INCOME TAX CREDIT FOR A BUSINESS OR INDIVIDUAL THAT PURCHASES RENEWABLE RESOURCE EQUIPMENT.
HB1038	D. Altes	TO REDUCE THE INDIVIDUAL INCOME TAX RATE AND INCREASE THE SALES AND USE TAX RATE.
HB1042	Woods	TO REQUIRE THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO PUBLISH A MONTHLY LIST CONTAINING SALES AND USE TAX PERMIT NUMBERS, NAMES, AND ADDRESSES FOR EACH TAXPAYER THAT HAS REPORTED TAX FOR THAT MONTH.
HB1134	Lea	TO ENCOURAGE DISASTER-PREPAREDNESS BY EXEMPTING DISASTER-PREPAREDNESS SUPPLIES FROM SALES AND USE TAX FOR A LIMITED PERIOD OF TIME.
HB1137	Pennartz	TO EXEMPT FROM SALES AND USE TAX THE ARKANSAS-OKLAHOMA REGIONAL EDUCATION AND PROMOTION ASSOCIATION, INC.
HB1233	Westerman	TO PROMOTE SUSTAINABLE ECONOMIC DEVELOPMENT AND DOMESTIC JOB GROWTH; AND TO CREATE AN EXEMPTION FROM SALES AND USE TAX FOR CERTAIN CONSTRUCTION MATERIALS USED FOR PUBLIC CONSTRUCTION PROJECTS.
HB1314	McLean	TO ALLOW A SURVIVING SPOUSE OF A DISABLED VETERAN OR ARMED SERVICES MEMBER WHO DIED WITHIN THE SCOPE OF MILITARY DUTY TO CONTINUE TO RECEIVE A PROPERTY TAX EXEMPTION FOLLOWING REMARRIAGE.
HB1387	Collins	TO REDUCE THE INCOME TAX RATE FOR INDIVIDUALS, TRUSTS, AND ESTATES.
HB1389	Mayberry	TO REDUCE THE STATE SALES AND USE TAX RATE ON FOOD AND FOOD INGREDIENTS.
HB1397	Ingram	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.
HB1724	D. Altes	TO CREATE A SALES AND USE TAX EXEMPTION FOR SALES OF TANGIBLE PERSONAL PROPERTY AND SERVICES TO THE DISABLED AMERICAN VETERANS ORGANIZATION.
HB1760	Summers	TO CREATE ARTS AND CULTURAL DISTRICTS AND TO PROVIDE INCENTIVES FOR THE CREATION OF ARTS AND CULTURAL DISTRICTS.
HB1761	Summers	TO EXEMPT A HEARING INSTRUMENT RECOMMENDED BY AN AUDIOLOGIST FROM THE SALES AND USE TAX.
HB1906	Woods	TO REPEAL THE ANNUAL FRANCHISE TAX ON CERTAIN BUSINESSES.
HB1919	Johnston	TO ADDRESS INADEQUACIES IN THE DISTRIBUTION OF SEVERANCE TAX REVENUES.
HB1922	Johnston	TO REDUCE THE SEVERANCE TAX ON NATURAL GAS.
HB1964	King	TO AMEND THE TAX ON DYED DISTILLATE SPECIAL FUELS USED FOR OFF-ROAD PURPOSES.
HB2051	Biviano	TO INCREASE THE EQUITY INVESTMENT FUND TAX CREDIT.
HB2065	L. Cowling	TO EXEMPT AGRICULTURAL PARTS AND SUPPLIES FROM SALES AND USE TAX.
HB2069	L. Cowling	AN ACT CONCERNING SALES AND USE TAX EXEMPTIONS FOR AGRICULTURAL EQUIPMENT, MACHINERY, AND SUPPLIES.
HB2101	J. Burris	TO EXEMPT THE SALE AND REPAIR OF DENTAL APPLIANCES FROM SALES AND USE TAX.
HB2103	King	TO CREATE AN UNEMPLOYMENT INSURANCE TAX CREDIT FOR BUSINESSES THAT

CREATE A JOB AND HIRE A PERSON RECEIVING UNEMPLOYMENT BENEFITS TO FILL THAT JOB AND TO DECLARE AN EMERGENCY.

[HB2172](#)

L. Cowling

TO CREATE AN EXEMPTION FROM LOCAL SALES AND USE TAXES FOR PARTS FOR AGRICULTURAL EQUIPMENT.

[HB2176](#)

Stewart

TO CLARIFY THE REQUIREMENTS FOR A PERSON TO BE ELIGIBLE FOR TAX EXEMPTIONS UNDER § 26-3-306 AND TO CLARIFY THE REQUIREMENTS FOR DISABLED VETERANS TO BE ELIGIBLE FOR TAX EXEMPTIONS.

[HB2208](#)

J. Burris

TO CLARIFY THE PROPERTY AND SERVICES SUBJECT TO SALES AND USE TAX.