AGENDA Senate Committee on Revenue and Taxation

Monday, April 1, 2019 11:00 AM OSC, State Capitol Little Rock, Arkansas

Sen. Jonathan Dismang, Chair Sen. Larry Teague, Vice-Chair Sen. Cecile Bledsoe Sen. Jason Rapert Sen. Bruce Maloch Sen. Keith Ingram Sen. Blake Johnson Sen. Trent Garner

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

REGULAR AGENDA Number Sponsor Subtitle					
<u>SB466</u>	B. Johnson	TO EXEMPT A MANUFACTURER'S REBATE ON A MOTOR VEHICLE FROM SALES AND USE TAX; AND TO EXCLUDE A MANUFACTURER'S REBATE ON A MOTOR VEHICLE FROM THE DEFINITION OF "SALES PRICE" USED FOR PURPOSES OF DETERMINING SALES AND USE TAXES.			
<u>HB1449</u>	Sullivan	TO AMEND THE DEFINITION OF "HOMESTEAD" AS USED IN AMENDMENT 79 OF THE ARKANSAS CONSTITUTION FOR PROPERTY TAX PURPOSES TO INCLUDE THE DWELLING OF A BENEFICIARY OF AN IRREVOCABLE TRUST.			
<u>SB618</u>	J. Sturch	TO CREATE THE EARLY CHILDHOOD EDUCATION WORKFORCE QUALITY INCENTIVE ACT; AND TO CREATE AN INCOME TAX CREDIT FOR CERTAIN EARLY CHILDHOOD EDUCATION WORKERS.			
<u>HB1342</u>	Payton	TO INCREASE THE AMOUNT BELOW WHICH SALES AND USE TAX IS NOT DUE ON THE PURCHASE OF A USED MOTOR VEHICLE; AND TO ELIMINATE THE SALES AND USE TAX EXEMPTION FOR CERTAIN MOTOR VEHICLES, TRAILERS, AND SEMITRAILERS.			
<u>HB1618</u>	Gonzales	TO CREATE A SALES AND USE TAX EXEMPTION FOR WASHER-EXTRACTORS USED BY A FIRE DEPARTMENT.			
<u>SB629</u>	J. Dismang	TO AMEND THE WATER RESOURCE CONSERVATION AND DEVELOPMENT INCENTIVES ACT.			
<u>SB640</u>	B. Davis	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.			
<u>HB1722</u>	M. Gray	TO TOLL THE STATUTE OF LIMITATIONS FOR TAX COLLECTION IN THE EVENT OF A BANKRUPTCY FILING; AND TO PROVIDE THAT CERTIFICATES OF INDEBTEDNESS RELATE BACK TO THE DATE OF A TAX ASSESSMENT.			
<u>HB1723</u>	M. Gray	TO PROVIDE FOR THE OFFSET OF A STATE TAX REFUND AGAINST AN EXISTING TAX DEBT FOR WHICH A NOTICE OF FINAL ASSESSMENT HAS BEEN ISSUED.			
<u>SB261</u>	T. Garner	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR TIMBER MACHINERY AND EQUIPMENT.			

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<u>HB1739</u>	Payton	TO AMEND THE LAW CONCERNING THE PROCESS OF PROVIDING REDEMPTION DEEDS BY THE COMMISSIONER OF STATE LANDS; AND TO EXPAND THE FORMS OF ACCEPTABLE PAYMENT.
<u>SB653</u>	G. 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.

DEFERRED BILLS

Number	Sponsor	Subtitle
<u>SB77</u>	D. Wallace	TO AMEND THE LAW TO REDUCE THE ADMINISTRATIVE FEE CHARGED BY THE STATE TO COLLECT SALES TAX.
<u>SB467</u>	B. Johnson	TO AMEND THE SALES TAX EXEMPTION FOR CERTAIN MACHINERY AND EQUIPMENT; AND TO PROVIDE A SALES TAX EXEMPTION FOR MACHINERY AND EQUIPMENT USED TO PRODUCE OR REPAIR DIES, MOLDS, REPAIR PARTS, OR REPLACEMENT PARTS USED IN MANUFACTURING.
<u>SB518</u>	B. Sample	TO PROVIDE CERTAIN REQUIREMENTS FOR CERTAIN COMMUNITY REINVESTMENT PROJECTS RECEIVING AN ARKANSAS HISTORIC REHABILITATION INCOME TAX CREDIT.
<u>SB559</u>	J. Dismang	TO AMEND THE WATER RESOURCE CONSERVATION AND DEVELOPMENT INCENTIVES ACT.