## REVISED AGENDA on 2-22-17 @ 4:25 p.m. (Added HB1644, HB1647, HB1649) House Committee on Revenue and Taxation 91st General Assembly Regular Session, 2017

## Thursday, February 23, 2017 10:00 AM Room 151, State Capitol Little Rock, Arkansas

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

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Number

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

Subtitle

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

## <u>REGULAR AGENDA</u>

Number	oponsoi	Cubinic
<u>HB1565</u>	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.
<u>HB1512</u>	Davis	TO REDUCE THE INCOME TAX RATES APPLICABLE TO INDIVIDUALS, TRUSTS, AND ESTATES USING THE REVENUES DERIVED FROM THE COLLECTION OF SALES AND USE TAX FROM SELLERS THAT DO NOT HAVE A PHYSICAL PRESENCE IN THE STATE.
<u>SB140</u>	Files	TO PROVIDE FOR THE COLLECTION OF SALES AND USE TAX RATHER THAN USE TAX ON SALES BY CERTAIN REMOTE SELLERS.
<u>HB1535</u>	K. Hendren	TO AMEND THE DISTRIBUTION AND USE OF SALES AND USE TAX REVENUES.
<u>HB1559</u>	Jett	TO AMEND THE CORPORATE INCOME TAX WITHHOLDING REQUIREMENTS FOR MEMBERS OR OWNERS OF A PASS-THROUGH ENTITY.
<u>HB1644</u>	Tosh	TO CHANGE THE FILING DEADLINE FOR FRANCHISE TAX REPORTS.
<u>HB1647</u>	C. Douglas	TO EXCLUDE MANUFACTURER REBATES ON MOTOR VEHICLES FROM THE DEFINITIONS USED FOR PURPOSES OF DETERMINING SALES AND USE TAXES.
<u>HB1649</u>	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.
		DEFERRED BILLS
Number	Sponsor	Subtitle
<u>HB1028</u>	Lemons	TO EXEMPT CERTAIN BUSES, COACHES, AND OTHER MOTOR VEHICLES FROM SALES AND USE TAXES.
<u>HB1031</u>	Bentley	TO CREATE AN INCOME TAX EXEMPTION FOR INCENTIVES RECEIVED UNDER THE COMMUNITY MATCH RURAL PHYSICIAN RECRUITMENT PROGRAM.
<u>HB1153</u>	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.
<u>HB1221</u>	Sabin	TO AMEND THE LAW CONCERNING THE SALES AND USE TAX EXEMPTION FOR SALES BY A CHARITABLE ORGANIZATION.
<u>HB1225</u>	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

<u>HB1252</u>	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.
<u>HB1263</u>	Jett	TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS FOR AND REPAIR OF AGRICULTURAL EQUIPMENT AND MACHINERY.
<u>HB1227</u>	Farrer	TO REDUCE INCOME TAX RATES IN CERTAIN CIRCUMSTANCES; AND TO REDUCE INCOME TAX RATES BASED ON THE GROWTH OF INCOME TAX COLLECTIONS.
<u>SB114</u>	Hester	TO AMEND THE NOTICE REQUIREMENTS RELATED TO PROPERTY TAXES; AND TO AMEND THE REQUIREMENTS FOR PUBLISHING NOTICE OF DELINQUENT TAXES ON MINERAL INTERESTS.
<u>HB1399</u>	Ballinger	HONOR ARKANSAS VETERANS ACT OF 2017.
<u>HB1409</u>	House	TO CREATE AN EXEMPTION FROM THE INCOME TAX FOR SERVICE PAY AND ALLOWANCES OF FOREIGN SERVICE PERSONNEL.
<u>SB120</u>	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.
<u>HB1037</u>	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.
<u>HB1253</u>	Wardlaw	TO REPEAL THE REQUIREMENT THAT CERTAIN RETAILERS PREPAY SALES TAXES.
<u>HB1412</u>	Ballinger	TO PROVIDE FOR A PARTIAL PROPERTY TAX EXEMPTION FOR DISABLED VETERANS IN PROPORTION TO THE EXTENT OF THE DISABILITY OF THE VETERAN.
<u>HB1395</u>	Leding	TO CREATE AN INCOME TAX CREDIT FOR TAXPAYERS THAT EMPLOY A RECENTLY RETURNED VETERAN.
<u>HB1396</u>	Leding	TO EXEMPT FROM THE INDIVIDUAL INCOME TAX EDUCATION SCHOLARSHIPS, AWARDS, AND GRANTS FROM NONPROFIT VOLUNTEER SERVICE ORGANIZATIONS.
<u>HB1397</u>	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.
<u>HB1014</u>	Leding	TO CREATE THE TEACHER'S CLASSROOM INVESTMENT DEDUCTION.
<u>HB1449</u>	Dotson	TO AMEND THE ANNUAL FRANCHISE TAX FOR CORPORATIONS THAT ARE IN THE PROCESS OF LIQUIDATION.
<u>HB1531</u>	G. Hodges	TO CREATE AN INCOME TAX CREDIT FOR EDUCATIONAL LOAN PAYMENTS FOR QUALIFIED INDIVIDUALS AND EMPLOYERS OF QUALIFIED INDIVIDUALS.
<u>HB1582</u>	Dotson	TO EXEMPT CERTAIN ELECTION EQUIPMENT FROM SALES AND USE TAXES; AND TO DECLARE AN EMERGENCY.