AGENDA (Revised 4-2-19 @ 6:15 p.m.) Re-referred HB1911 to committee and added and moved bills House Committee on Revenue and Taxation

Tuesday, April 2, 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

Sponsor

Number

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

Subtitle

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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

RE-REFERRED	TO COMMITTEE
RE-REFERRED	

HB1911M. GrayTO AMEND THE INCOME TAX ACT OF 1929 CONCERNING WHO SHALL BE
TREATED AS THE OWNER OF A PORTION OF A TRUST.

REGULAR AGENDA

Number	Sponsor	Subtitle
<u>HB1764</u>	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.
<u>HB1772</u>	Lowery	TO AMEND THE SALES TAX LAWS CONCERNING SPECIAL EVENTS; AND TO EXCLUDE CERTAIN SCHOOL FUNDRAISERS FROM THE SALES TAX LAWS REGULATING SPECIAL EVENTS.
<u>HB1830</u>	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.
<u>HB1845</u>	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.
<u>HB1888</u>	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.
<u>HB1889</u>	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.
<u>SB571</u>	J. Hendren	TO PROVIDE FOR AN INDIVIDUAL INCOME TAX REDUCTION; TO PROVIDE FUNDING FOR THE INCOME TAX REDUCTION THROUGH A TAX ON E- CIGARETTES; AND TO CREATE THE CIGARETTE TAX AND INCOME TAX REFORM STUDY.

Notice: Silence your cell phones. Keep your personal conversations to a minimum. Observe restrictions designating areas as 'Members and Staff Only'.

<u>SB576</u>	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.		
<u>HB1921</u>	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.		
<u>HB1925</u>	Brown	TO PROVIDE FOR A CAP ON THE LOCAL SALES AND USE TAXES LEVIED AND COLLECTED ON SALES OF ALL-TERRAIN VEHICLES.		
<u>HB1930</u>	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.		
<u>HB1932</u>	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.		
<u>HB1942</u>	Ladyman	TO CREATE THE SALES AND USE TAX REDUCTION STUDY.		
<u>SB482</u>	Bond	TO CREATE AN INCOME TAX CREDIT FOR THE PURCHASE OF AN ELECTRIC VEHICLE OR A HYBRID VEHICLE.		
<u>SB585</u>	J. Dismang	TO CREATE THE ARKANSAS FIREFIGHTER CANCER RELIEF NETWORK TRUST FUND.		
<u>SB627</u>	Hester	TO AMEND THE SALES AND USE TAX EXEMPTION FOR DENTAL APPLIANCES.		
DEFERRED BILLS				
Number	Sponsor	Subtitle		
<u>HB1024</u>	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.		
<u>HB1031</u>	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.		
<u>HB1108</u>	House	CHILDREN WITH A DEVELOPMENTAL DISABILITY TO INCLUDE CHILDREN WHO		
<u>HB1108</u> <u>HB1300</u>	House J. Mayberry	CHILDREN WITH A DEVELOPMENTAL DISABILITY TO INCLUDE CHILDREN WHO ARE BLIND OR DEAF, OR BOTH. TO CREATE AN EXEMPTION FROM THE INCOME TAX FOR SERVICE PAY AND ALLOWANCES OF FOREIGN SERVICE PERSONNEL; AND TO REPEAL		
		 CHILDREN WITH A DEVELOPMENTAL DISABILITY TO INCLUDE CHILDREN WHO ARE BLIND OR DEAF, OR BOTH. 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. 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 		
<u>HB1300</u>	J. Mayberry	CHILDREN WITH A DEVELOPMENTAL DISABILITY TO INCLUDE CHILDREN WHO ARE BLIND OR DEAF, OR BOTH. 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. 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.		
<u>HB1300</u> <u>HB1418</u>	J. Mayberry McCullough	 CHILDREN WITH A DEVELOPMENTAL DISABILITY TO INCLUDE CHILDREN WHO ARE BLIND OR DEAF, OR BOTH. 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. 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. TO CREATE THE WORKING FAMILIES TAX RELIEF ACT. TO PROVIDE ADDITIONAL REVENUE FOR THE MAINTENANCE AND REPAIR OF 		
<u>HB1300</u> <u>HB1418</u> <u>HB1495</u>	J. Mayberry McCullough Holcomb	 CHILDREN WITH A DEVELOPMENTAL DISABILITY TO INCLUDE CHILDREN WHO ARE BLIND OR DEAF, OR BOTH. 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. 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. TO CREATE THE WORKING FAMILIES TAX RELIEF ACT. TO PROVIDE ADDITIONAL REVENUE FOR THE MAINTENANCE AND REPAIR OF HIGHWAYS, STREETS, AND BRIDGES IN THE STATE. TO REDUCE THE TAX BURDEN ON ALL ARKANSAS TAXPAYERS; TO AMEND THE INCOME TAX IMPOSED ON INDIVIDUALS, TRUSTS, AND ESTATES; TO 		
<u>HB1300</u> <u>HB1418</u> <u>HB1495</u> <u>HB1434</u>	J. Mayberry McCullough Holcomb Love	 CHILDREN WITH A DEVELOPMENTAL DISABILITY TO INCLUDE CHILDREN WHO ARE BLIND OR DEAF, OR BOTH. 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. 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. TO CREATE THE WORKING FAMILIES TAX RELIEF ACT. TO PROVIDE ADDITIONAL REVENUE FOR THE MAINTENANCE AND REPAIR OF HIGHWAYS, STREETS, AND BRIDGES IN THE STATE. 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. TO PROVIDE A SALES AND USE TAX EXEMPTION FOR WATER USED BY A 		

		STATE; AND TO LEVY A PRIVILEGE TAX ON CASINO GAMES.
<u>HB1541</u>	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.
<u>HB1532</u>	Pilkington	TO CREATE AN INCOME TAX EXEMPTION FOR CERTAIN NEW BUSINESSES LOCATING IN THE STATE.
<u>HB1002</u>	D. Douglas	TO REQUIRE CERTAIN OUT-OF-STATE SELLERS TO COLLECT AND REMIT ARKANSAS SALES AND USE TAX.
<u>HB1034</u>	Rye	TO INCREASE THE HOMESTEAD PROPERTY TAX CREDIT.
<u>HB1260</u>	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.
<u>HB1653</u>	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.
<u>HB1863</u>	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.
<u>HB1604</u>	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.
<u>HB1870</u>	Richey	TO ALLOW CERTAIN INDIVIDUALS TO ELECT TO PAY TAXES AT THE RATE IMPOSED IN A BORDERING STATE.
<u>HB1871</u>	Richey	TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS FOR AND REPAIR OF AGRICULTURAL EQUIPMENT AND MACHINERY.
<u>SB560</u>	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.