

**AGENDA**  
**Senate Committee on Revenue and Taxation**

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**Wednesday, February 15, 2023**  
**10:00 AM**  
**OSC, State Capitol**  
**Little Rock, Arkansas**

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Sen. Jimmy Hickey, Jr, Chair  
Sen. Jim Petty, Vice-Chair  
Sen. Jonathan Dismang  
Sen. Ronald Caldwell

Sen. Blake Johnson  
Sen. Steve Crowell  
Sen. Tyler Dees  
Sen. John Payton

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**REGULAR AGENDA**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">SB184</a>	B. Johnson	TO CLARIFY THE EFFECTIVE DATE OF FILING BY MAIL WITH THE TAX APPEALS COMMISSION; AND TO DECLARE AN EMERGENCY.
<a href="#">SB185</a>	B. Johnson	TO AMEND THE APPOINTMENT PROCEDURE FOR THE TAX APPEALS COMMISSION TO PROVIDE FOR THE FILLING OF VACANCIES ON THE COMMISSION; AND TO DECLARE AN EMERGENCY.
<a href="#">SB198</a>	J. Dismang	TO AMEND THE FREQUENCY AT WHICH EACH COUNTY IS REQUIRED TO APPRAISE ALL REAL ESTATE AT ITS FULL FAIR MARKET VALUE.

**DEFERRED BILLS**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1143</a>	C. Fite	TO DEFINE "HOMESTEAD" FOR PURPOSES OF THE PROPERTY TAX EXEMPTION FOR DISABLED VETERANS, SURVIVING SPOUSES OF DISABLED VETERANS, AND MINOR DEPENDENT CHILDREN OF DISABLED VETERANS.
<a href="#">HB1191</a>	Richmond	TO AMEND THE LAW CONCERNING MANAGEMENT AND SALE OF TAX DELINQUENT LANDS BY THE COMMISSIONER OF STATE LANDS; AND TO STANDARDIZE THE USE OF THE TERM "PARCEL".
<a href="#">HB1210</a>	Haak	TO AMEND THE TAX CREDIT FOR THE SUPPORT OF A CHILD WITH A DEVELOPMENTAL DISABILITY; AND TO REMOVE THE REQUIREMENT FOR RECERTIFICATION OF A DEVELOPMENTAL DISABILITY THAT IS EXPECTED TO CONTINUE INDEFINITELY.
<a href="#">HB1224</a>	Bentley	TO ALLOW A REDEMPTION DEED OR SALE DEED TO BE CANCELED AND A PENALTY IMPOSED IF THE PAYMENT INSTRUMENT USED TO REDEEM OR PURCHASE TAX-DELINQUENT PROPERTY FAILS OR IS DISHONORED.
<a href="#">HB1263</a>	Richmond	TO AMEND THE LAW CONCERNING THE SALE AND REDEMPTION OF TAX-DELINQUENT PROPERTY; AND TO DECLARE AN EMERGENCY.
<a href="#">SB38</a>	J. Dotson	TO AMEND THE INCOME TAX PROVISIONS CONCERNING THE APPORTIONMENT OF BUSINESS INCOME; AND TO REPEAL THE THROWBACK RULE.
<a href="#">SB80</a>	C. Penzo	TO EXEMPT FROM GROSS INCOME A GAIN BY A TAXPAYER RESULTING FROM THE ACQUISITION OF PROPERTY UNDER THE RIGHT OF EMINENT DOMAIN.
<a href="#">SB133</a>	J. Payton	TO INCREASE THE SALES AND USE TAX EXEMPTION FOR USED MOTOR VEHICLES; AND TO REPEAL THE SPECIAL RATE OF TAX FOR CERTAIN USED

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MOTOR VEHICLES, TRAILERS, AND SEMITRAILERS.

<a href="#">SB134</a>	J. Payton	TO INCREASE THE SALES AND USE TAX EXEMPTION FOR USED MOTOR VEHICLES; AND TO AMEND THE REDUCED SALES AND USE TAX RATE APPLICABLE TO PURCHASES OF USED MOTOR VEHICLES.
<a href="#">SB207</a>	B. Johnson	TO MODIFY THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979.
<a href="#">SB215</a>	Irvin	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR WORKING HORSES AND FENCING USED IN A COMMERCIAL AGRICULTURAL PRODUCTION.
<a href="#">SB252</a>	Crowell	TO AMEND THE DEFINITIONS OF "MANUFACTURING" AND "PROCESSING" FOR PURPOSES OF THE USE-TAX EXEMPTION FOR MACHINERY AND EQUIPMENT USED TO RETREAD TIRES TO MATCH THEIR DEFINITIONS FOR PURPOSES OF THE SALES-TAX EXEMPTION.
<a href="#">SB256</a>	B. Johnson	TO INCLUDE MACHINERY AND EQUIPMENT USED IN RESEARCH AND DEVELOPMENT IN THE SALES AND USE TAX EXEMPTION FOR CERTAIN MACHINERY AND EQUIPMENT USED IN MANUFACTURING.
<a href="#">SB257</a>	B. Johnson	TO CREATE THE ACCESS TO CREDIT FOR OUR RURAL ECONOMY (ACRE) ACT; AND TO PROVIDE AN INCOME TAX DEDUCTION FOR CERTAIN AGRICULTURAL LOANS.