

**AGENDA (Revised 3-28-23 @ 1:15 PM)**  
**Added Bills**  
**Senate Committee on Revenue and Taxation**

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**Wednesday, March 29, 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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**CONCUR IN HOUSE AMENDMENT**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">SB207</a>	B. Johnson	TO MODIFY THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979; AND TO CREATE THE SECRETARY OF STATE BUSINESS AND COMMERCIAL SERVICES ELECTRONIC FILING SYSTEM SPECIAL FUND.

**REGULAR AGENDA**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">SB314</a>	D. Wallace	TO AMEND THE DEFINITION OF "QUALIFIED STEEL SPECIALTY PRODUCTS MANUFACTURING FACILITY" FOR THE PURPOSE OF THE INCOME TAX CREDIT FOR WASTE REDUCTION, REUSE, OR RECYCLING EQUIPMENT; AND TO DECLARE AN EMERGENCY.
<a href="#">HB1523</a>	K. Moore	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR CERTAIN SALES BY NONPROFIT YOUTH ORGANIZATIONS.
<a href="#">SB419</a>	J. Dismang	TO EXTEND THE SUNSET DATE FOR THE ARKANSAS MEDICAL MARIJUANA SPECIAL PRIVILEGE TAX ACT OF 2017; AND TO DECLARE AN EMERGENCY.
<a href="#">SB434</a>	J. Dismang	TO REDUCE THE NUMBER OF EMPLOYEES REQUIRED TO MANDATE THE ELECTRONIC FILING OF ANNUAL WITHHOLDING STATEMENTS AND TO REDUCE THE METHODS BY WHICH AN EMPLOYER CAN FILE ANNUAL WITHHOLDING STATEMENTS.
<a href="#">SB479</a>	J. Dismang	TO AMEND THE DISTRIBUTIONS FROM THE GENERAL REVENUE FUND ACCOUNT; AND TO TRANSFER REVENUES TO THE RESTRICTED RESERVE FUND TO BE USED TO ADDRESS FOOD INSECURITY AND HEALTH NEEDS.
<a href="#">SB488</a>	Hickey	TO REPEAL AN OBSOLETE REPORTING REQUIREMENT REGARDING PROPERTY TAX REVENUE.
<a href="#">HB1592</a>	C. Fite	TO AMEND THE DIGITAL PRODUCT AND MOTION PICTURE INDUSTRY DEVELOPMENT ACT OF 2009.

**DEFERRED BILLS**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">SB38</a>	J. Dotson	TO AMEND THE INCOME TAX PROVISIONS CONCERNING THE APPORTIONMENT OF BUSINESS INCOME; AND TO REPEAL THE THROWBACK RULE.

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

<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 OR THE THREAT OF CONDEMNATION.
<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 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="#">SB215</a>	Irvin	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR WORKING HORSES AND FENCING USED IN A COMMERCIAL AGRICULTURAL PRODUCTION.
<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.
<a href="#">SB261</a>	J. Payton	TO PROVIDE FOR AN INCOME TAX CREDIT FOR AN UNBORN CHILD; AND TO PROVIDE THAT THE "DEPENDENT" INCLUDES AN UNBORN CHILD FOR PURPOSES OF THE PERSONAL INCOME TAX CREDIT.
<a href="#">SB269</a>	B. King	TO AMEND THE INCOME TAX ACT OF 1929.
<a href="#">SB360</a>	Gilmore	TO PROVIDE A SALES TAX EXEMPTION FOR TEXTBOOKS, LIBRARY BOOKS, AND OTHER INSTRUCTIONAL MATERIALS PURCHASED BY LIBRARIES.
<a href="#">SB386</a>	J. Dismang	TO REPEAL THE ARKANSAS RIVER NAVIGATION SYSTEM FUND; TO PROVIDE ADDITIONAL FUNDING FOR THE ARKANSAS PORT, INTERMODAL, AND WATERWAY DEVELOPMENT GRANT PROGRAM FUND; AND TO CREATE A WATERWAYS INVESTMENT INCOME TAX CREDIT.
<a href="#">SB394</a>	J. Boyd	TO AMEND THE LAW CONCERNING THE COLLECTION OF SALES AND USE TAX ON MOTORBOATS; AND TO SUBJECT CERTAIN USED MOTORBOATS TO A SPECIAL RATE OF TAX.
<a href="#">SB441</a>	D. Wallace	TO AMEND THE SALES AND USE TAX LAWS CONCERNING EXEMPTIONS RELATED TO CERTAIN MACHINERY AND EQUIPMENT; AND TO ALLOW A SALES AND USE TAX EXEMPTION FOR CERTAIN MACHINERY AND EQUIPMENT PLACED IN INVENTORY.
<a href="#">SB459</a>	J. Dismang	TO INCREASE THE MAXIMUM AMOUNT OF TAX CREDITS THAT MAY BE APPROVED IN A FISCAL YEAR UNDER THE DIGITAL PRODUCT AND MOTION PICTURE INDUSTRY DEVELOPMENT ACT OF 2009.
<a href="#">SB460</a>	J. Dismang	TO AMEND THE ARKANSAS HISTORIC REHABILITATION INCOME TAX CREDIT ACT; AND TO INCREASE THE MAXIMUM AMOUNT OF ARKANSAS HISTORIC REHABILITATION INCOME TAX CREDITS THAT MAY BE ISSUED IN A FISCAL YEAR.
<a href="#">SB461</a>	J. Dismang	TO AMEND THE ARKANSAS HISTORIC REHABILITATION INCOME TAX CREDIT ACT; AND TO AMEND THE AMOUNT OF THE ARKANSAS HISTORIC REHABILITATION INCOME TAX CREDIT.
<a href="#">SB462</a>	J. Dismang	TO EXTEND THE APPLICATION PERIOD FOR THE ARKANSAS MAJOR HISTORIC REHABILITATION INCOME TAX CREDIT ACT.
<a href="#">SB478</a>	J. Dismang	TO REPEAL THE ARKANSAS RIVER NAVIGATION SYSTEM FUND; TO PROVIDE ADDITIONAL FUNDING FOR THE ARKANSAS PORT, INTERMODAL, AND WATERWAY DEVELOPMENT GRANT PROGRAM FUND; AND TO CREATE A WATERWAYS INVESTMENT INCOME TAX CREDIT.

[SB352](#)

Irvin

TO CREATE INCOME TAX INCENTIVES FOR EMPLOYER-BASED DEPENDENT CARE ASSISTANCE; AND TO CREATE AN INCOME TAX CREDIT FOR EMPLOYER PAYMENTS RELATED TO DEPENDENT CARE ASSISTANCE.

[SB482](#)

J. Dismang

TO AMEND THE INCOME TAX ACT OF 1929; AND TO PROVIDE AN APPORTIONMENT FORMULA FOR THE INCOME OF RAILROADS.