

**REVISED AGENDA @ 2:18 p.m. on 2-20-17
(Deferred HB1531, HB1582)
House Committee on Revenue and Taxation
91st General Assembly
Regular Session, 2017**

**Tuesday, February 21, 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

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

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

REGULAR AGENDA

| Number | Sponsor | Subtitle |
|------------------------|----------------|---|
| HB1512 | 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. |
| SB253 | B. Sample | TO AMEND THE ARKANSAS HISTORIC REHABILITATION INCOME TAX CREDIT ACT. |
| SB140 | Files | TO PROVIDE FOR THE COLLECTION OF SALES AND USE TAX RATHER THAN USE TAX ON SALES BY CERTAIN REMOTE SELLERS. |
| HB1535 | K. Hendren | TO AMEND THE DISTRIBUTION AND USE OF SALES AND USE TAX REVENUES. |
| HB1559 | Jett | TO AMEND THE CORPORATE INCOME TAX WITHHOLDING REQUIREMENTS FOR MEMBERS OR OWNERS OF A PASS-THROUGH ENTITY. |
| HB1561 | Jett | TO AMEND THE ARKANSAS TAX PROCEDURE ACT TO ALLOW FOR THE RELEASE OF TAX INFORMATION TO BANKRUPTCY TRUSTEES AND EMPLOYEES OF BANKRUPTCY TRUSTEES. |
| HB1562 | Jett | TO REQUIRE THAT PARTNERSHIP INCOME BE DETERMINED FOR STATE INCOME TAX PURPOSES BY USING AN APPORTIONMENT METHOD. |
| HB1563 | Jett | TO REQUIRE A CORPORATION FILING A FEDERAL SUBCHAPTER S INCOME TAX RETURN TO FILE AN ARKANSAS SUBCHAPTER S INCOME TAX RETURN. |
| HB1564 | Jett | TO AMEND THE INCOME TAX LAWS TO CONFORM THE ARKANSAS FILING DATE FOR ANNUAL WITHHOLDING STATEMENTS TO FEDERAL LAW. |
| HB1565 | 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. |

DEFERRED BILLS

| Number | Sponsor | Subtitle |
|------------------------|----------------|--|
| HB1028 | Lemons | TO EXEMPT CERTAIN BUSES, COACHES, AND OTHER MOTOR VEHICLES FROM SALES AND USE TAXES. |
| HB1031 | Bentley | TO CREATE AN INCOME TAX EXEMPTION FOR INCENTIVES RECEIVED UNDER THE COMMUNITY MATCH RURAL PHYSICIAN RECRUITMENT PROGRAM. |
| HB1153 | 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. |
| HB1221 | Sabin | TO AMEND THE LAW CONCERNING THE SALES AND USE TAX EXEMPTION FOR SALES |

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BY A CHARITABLE ORGANIZATION.

[HB1225](#) 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

[HB1252](#) 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.

[HB1263](#) Jett TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS FOR AND REPAIR OF AGRICULTURAL EQUIPMENT AND MACHINERY.

[HB1227](#) Farrer TO REDUCE INCOME TAX RATES IN CERTAIN CIRCUMSTANCES; AND TO REDUCE INCOME TAX RATES BASED ON THE GROWTH OF INCOME TAX COLLECTIONS.

[SB114](#) Hester TO AMEND THE NOTICE REQUIREMENTS RELATED TO PROPERTY TAXES; AND TO AMEND THE REQUIREMENTS FOR PUBLISHING NOTICE OF DELINQUENT TAXES ON MINERAL INTERESTS.

[HB1399](#) Ballinger HONOR ARKANSAS VETERANS ACT OF 2017.

[HB1409](#) House TO CREATE AN EXEMPTION FROM THE INCOME TAX FOR SERVICE PAY AND ALLOWANCES OF FOREIGN SERVICE PERSONNEL.

[SB120](#) 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.

[HB1037](#) 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.

[HB1253](#) Wardlaw TO REPEAL THE REQUIREMENT THAT CERTAIN RETAILERS PREPAY SALES TAXES.

[HB1412](#) Ballinger TO PROVIDE FOR A PARTIAL PROPERTY TAX EXEMPTION FOR DISABLED VETERANS IN PROPORTION TO THE EXTENT OF THE DISABILITY OF THE VETERAN.

[HB1395](#) Leding TO CREATE AN INCOME TAX CREDIT FOR TAXPAYERS THAT EMPLOY A RECENTLY RETURNED VETERAN.

[HB1396](#) Leding TO EXEMPT FROM THE INDIVIDUAL INCOME TAX EDUCATION SCHOLARSHIPS, AWARDS, AND GRANTS FROM NONPROFIT VOLUNTEER SERVICE ORGANIZATIONS.

[HB1397](#) 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.

[HB1014](#) Leding TO CREATE THE TEACHER'S CLASSROOM INVESTMENT DEDUCTION.

[HB1449](#) Dotson TO AMEND THE ANNUAL FRANCHISE TAX FOR CORPORATIONS THAT ARE IN THE PROCESS OF LIQUIDATION.

[HB1531](#) G. Hodges TO CREATE AN INCOME TAX CREDIT FOR EDUCATIONAL LOAN PAYMENTS FOR QUALIFIED INDIVIDUALS AND EMPLOYERS OF QUALIFIED INDIVIDUALS.

[HB1582](#) Dotson TO EXEMPT CERTAIN ELECTION EQUIPMENT FROM SALES AND USE TAXES; AND TO DECLARE AN EMERGENCY.