

AGENDA
House Committee on Revenue and Taxation

Thursday, March 16, 2023
10:00 AM
Room 151, State Capitol
Little Rock, Arkansas

Rep. Les D. Eaves, Chair
Rep. Howard M. Beaty, Jr., Vice-Chair
Rep. Lane Jean
Rep. Robin Lundstrum
Rep. Karilyn Brown
Rep. Jack Fortner
Rep. Frances Cavanaugh

Rep. Johnny Rye
Rep. Steve Hollowell
Rep. Roger D. Lynch
Rep. Les Warren
Rep. Jim Wooten
Rep. Julie Mayberry
Rep. Richard McGrew

Rep. David Ray
Rep. Delia J. Haak
Rep. John P. Carr
Rep. Tony Furman
Rep. Rebecca Burkes
Rep. Mindy McAlindon

CONCUR IN SENATE AMENDMENT

Number	Sponsor	Subtitle
HB1143	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.

REGULAR AGENDA

Number	Sponsor	Subtitle
HB1317	Pilkington	TO PROVIDE FOR A REDUCED SALES AND USE TAX RATE FOR NATURAL GAS, ELECTRICITY, AND COAL USED BY A DATA CENTER; AND TO DECLARE AN EMERGENCY.
HB1476	Pilkington	TO CREATE A SALES AND USE TAX EXEMPTION FOR ELECTRICITY SOLD TO A DATA CENTER; AND TO DECLARE AN EMERGENCY.
HB1594	Duffield	TO CREATE A SALES TAX EXEMPTION FOR THE DISABLED AMERICAN VETERANS ORGANIZATION.

DEFERRED BILLS

Number	Sponsor	Subtitle
HB1003	J. Mayberry	TO CREATE INCOME TAX CREDITS FOR BEGINNING FARMERS AND OWNERS OF AGRICULTURAL ASSETS.
HB1012	Ray	TO AMEND THE STANDARD DEDUCTION FOR INCOME TAX PURPOSES; AND TO INCREASE THE STANDARD DEDUCTION.
HB1016	Ray	TO CREATE THE INFLATION REDUCTION ACT OF 2023.
HB1044	Beaty Jr.	TO ADOPT FEDERAL LAW CONCERNING INCOME TAX DEDUCTIONS FOR DEPRECIATION AND THE EXPENSING OF PROPERTY.
HB1045	Beaty Jr.	TO ENHANCE ECONOMIC COMPETITIVENESS BY REPEALING THE THROWBACK RULE.
HB1046	Ray	TO AMEND THE LAW GOVERNING STATE SALES AND USE TAXES REGARDING WHEELCHAIR-ACCESSIBLE MOTOR VEHICLES.
HB1089	C. Fite	TO EXEMPT MORGAN NICK FOUNDATION FROM SALES AND USE TAX.

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HB1097	Ray	TO REDUCE THE TOP MARGINAL TAX RATE FOR INDIVIDUAL TAXPAYERS.
HB1116	Cavenaugh	TO CREATE AN INCOME TAX CREDIT FOR TAXPAYERS SIXTY-FIVE (65) AND OLDER IN AN AMOUNT EQUAL TO THE TAXPAYER'S PROPERTY TAX PAYMENT ON A HOMESTEAD.
HB1146	Underwood	TO PROTECT ARKANSAS TAXPAYERS FROM A TAX TO COLLECT TAXES.
HB1152	Vaught	TO CREATE AN INCOME TAX EXEMPTION FOR TEACHERS.
HB1158	J. Mayberry	TO CREATE THE EARLY CHILDHOOD EDUCATION WORKFORCE QUALITY INCENTIVE ACT; AND TO CREATE INCOME TAX CREDITS FOR CERTAIN EARLY CHILDHOOD EDUCATION WORKERS AND FOR ELIGIBLE BUSINESS CHILDCARE EXPENSES.
HB1172	Vaught	TO CREATE A SALES AND USE TAX EXEMPTION FOR MORTALITY COMPOSTING DEVICES SOLD TO A COMMERCIAL LIVESTOCK OR POULTRY PRODUCER.
HB1190	Beck	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR CERTAIN UTILITIES USED BY A SWINE FARM.
HB1194	L. Johnson	TO EXEMPT A MANUFACTURER'S REBATE ON A MOTOR VEHICLE FROM SALES AND USE TAX; AND TO EXCLUDE A MANUFACTURER'S REBATE ON A MOTOR VEHICLE FROM THE DEFINITION OF "SALES PRICE" USED FOR PURPOSES OF DETERMINING SALES AND USE TAXES.
HB1195	L. Johnson	TO AMEND THE SALES TAX LEVIED ON CERTAIN SERVICES; AND TO EXEMPT RESIDENTIAL CLEANING AND JANITORIAL WORK FROM THE SALES TAX.
HB1221	Vaught	TO EXCLUDE CERTAIN INVOLUNTARY SALES OF LIVESTOCK FROM GROSS INCOME UNDER THE INCOME TAX ACT OF 1929.
HB1235	Crawford	TO CREATE AN EXEMPTION FROM SALES TAX FOR ALL PURCHASES BY A NONPROFIT THAT WORKS WITH ARKANSAS CITIZENS WHO HAVE BEEN DIAGNOSED WITH A DEVELOPMENTAL DISABILITY OR DEVELOPMENTAL DELAY.
HB1239	Underwood	TO AMEND LAWS CONCERNING THE CORPORATE FRANCHISE TAX; TO REPEAL THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979; AND TO MAKE CONFORMING CHANGES.
HB1240	Lundstrum	TO AMEND THE INCOME TAX LAWS RELATING TO CERTAIN TRUSTS; TO PRESERVE CERTAIN TRUST ASSETS; AND TO EXEMPT CERTAIN TRUSTS FROM INCOME TAX.
HB1241	Painter	TO CREATE A REFUNDABLE TAX CREDIT FOR CERTAIN VOLUNTEER FIREFIGHTERS.
HB1299	C. Cooper	TO CREATE A TAX CREDIT FOR CONTRIBUTIONS TO A PREGNANCY RESOURCE CENTER.
HB1330	R. Scott Richardson	TO AMEND THE LAW CONCERNING TAX-DELINQUENT PROPERTY; AND TO PROVIDE RESTRICTIONS ON THE FORFEITURE OF TAX-DELINQUENT HOMESTEADS AND REAL PROPERTY USED FOR FARMING.
HB1342	Vaught	TO AMEND THE SERVICES TO WHICH SALES TAX APPLIES; AND TO EXEMPT CERTAIN STORAGE SERVICES FROM SALES TAX.
HB1345	Tosh	TO AMEND THE INCOME TAX DEDUCTION FOR A TEACHER'S CLASSROOM EXPENSES; AND TO INCREASE THE INCOME TAX DEDUCTION FOR A TEACHER'S CLASSROOM EXPENSES.
HB1346	Tosh	TO CREATE A SALES AND USE TAX EXEMPTION FOR THE PURCHASE OF A BUSINESS VEHICLE BY A FOOD PANTRY; AND TO CREATE A ONE-TIME REBATE OF STATE SALES AND USE TAX FOR THE PURCHASE OF A BUSINESS VEHICLE IN 2022 BY A FOOD PANTRY.

HB1364	Clowney	TO CREATE A SALES AND USE TAX EXEMPTION FOR BREAST PUMPS, BREAST PUMP COLLECTION AND STORAGE SUPPLIES, BREAST PUMP KITS, AND RELATED ITEMS.
HB1366	Steimel	TO CREATE AN INCOME TAX CREDIT FOR PROPERTY TAX PAID ON CERTAIN POULTRY STRUCTURES; AND TO OFFSET THE PROPERTY TAX BURDEN ON POULTRY FARMERS.
HB1382	Lundstrum	TO CREATE THE REBOOT PILOT PROGRAM; AND TO CREATE AN INCOME TAX CREDIT FOR BUSINESSES THAT HIRE CERTAIN FORMER OFFENDERS.
HB1397	Eaves	TO EXEMPT PAYMENTS RECEIVED FROM THE RESTAURANT REVITALIZATION FUND FROM GROSS INCOME FOR PURPOSES OF COMPUTING INCOME TAX.
HB1398	Eaves	TO AMEND PAISLEY'S LAW; AND TO AMEND THE STILLBORN CHILD INCOME TAX CREDIT.
HB1400	Hudson	TO ADOPT THE FEDERAL TAX CREDIT FOR EMPLOYERS WHO PROVIDE PAID FAMILY AND MEDICAL LEAVE FOR THEIR EMPLOYEES.
HB1421	L. Johnson	TO CREATE AN INCOME TAX CREDIT FOR CONTRIBUTIONS TO CERTAIN RURAL HOSPITAL ORGANIZATIONS; AND TO CREATE THE HELPING ENHANCE ACCESS TO RURAL TREATMENT (HEART) ACT.
HB1422	L. Johnson	TO ENACT THE PRECEPTOR TAX INCENTIVE PROGRAM; AND TO PROVIDE INCENTIVES FOR CERTAIN MEDICAL OR COUNSELING PROFESSIONALS TO TRAIN STUDENTS WHO ARE LEARNING TO BECOME MEDICAL OR COUNSELING PROFESSIONALS.
HB1450	J. Moore	TO AMEND THE ADDITIONAL PENALTIES PROVIDED FOR FAILURE TO COMPLY WITH STATE TAX PROCEDURE; AND TO REPEAL THE ADDITIONAL PENALTY FOR FAILING TO MAKE REQUIRED QUARTERLY ESTIMATED INCOME TAX PAYMENTS.
HB1454	Ray	TO AMEND THE DEFINITION OF A HOMESTEAD FOR PURPOSES OF PROPERTY TAXATION; AND TO PROVIDE THAT CERTAIN DWELLINGS OWNED BY A LIMITED LIABILITY COMPANY QUALIFY AS A HOMESTEAD.
HB1465	Crawford	TO PROVIDE A STATE SALES TAX EXEMPTION FOR DISABLED VETERANS.
HB1478	Eaves	TO AMEND THE SALES AND USE TAX EXEMPTION FOR COMMERCIAL JET AIRCRAFT.
HB1490	A. Collins	TO CREATE A SALES AND USE TAX EXEMPTION FOR THE ARKANSAS MUSEUM OF FINE ARTS.
HB1491	Cavanaugh	TO REQUIRE THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO ADOPT RULES BEFORE ASSESSING OR COLLECTING CERTAIN TAXES.
HB1492	Lundstrum	TO AMEND THE INCOME TAX CREDIT FOR APPRENTICESHIP PROGRAMS; AND TO INCREASE THE INCOME TAX CREDIT ALLOWED FOR APPRENTICESHIP PROGRAMS.
HB1506	Beaty Jr.	TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS PURCHASED TO REPAIR AGRICULTURAL EQUIPMENT AND MACHINERY AND TIMBER EQUIPMENT AND MACHINERY.
HB1624	Beaty Jr.	TO AMEND THE LAW CONCERNING THE PROJECTS ELIGIBLE FOR THE INCOME TAX CREDIT FOR SURFACE WATER CONVERSION UNDER THE WATER RESOURCE CONSERVATION AND DEVELOPMENT INCENTIVES ACT TO INCLUDE PROJECTS IN CHICOT COUNTY.
HB1627	J. Moore	TO CLARIFY THAT MEMBERSHIP DUES PAID TO HUNTING OR FISHING CLUBS ARE EXEMPT FROM SALES TAX.