

**AGENDA**  
**House Committee on Revenue and Taxation**

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**Thursday, March 14, 2019**  
**10:00 AM**  
**Room 151, State Capitol**  
**Little Rock, Arkansas**

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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

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

Rep. Jim Wooten  
Rep. Keith Slape  
Rep. Gayla H. McKenzie  
Rep. Joe Cloud  
Rep. Stu Smith  
Rep. Tippi McCullough

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**TO OFFER TESTIMONY ON A BILL, PLEASE SIGN IN TO BE RECOGNIZED BY THE CHAIR**

**REGULAR AGENDA**

| <b>Number</b>          | <b>Sponsor</b> | <b>Subtitle</b>  |
|------------------------|----------------|--|
| <a href="#">HB1562</a> | S. Meeks       | TO AMEND THE LAW CONCERNING PAYMENT DURING AN ASSESSMENT APPEAL PROCESS.   |
| <a href="#">HB1604</a> | 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.   |
| <a href="#">HB1618</a> | Gonzales       | TO CREATE A SALES AND USE TAX EXEMPTION FOR WASHER-EXTRACTORS USED BY A FIRE DEPARTMENT.   |
| <a href="#">HB1653</a> | 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. |
| <a href="#">HB1714</a> | Jett           | TO CREATE THE ELECTIVE PASS-THROUGH ENTITY TAX ACT; TO IMPOSE A TAX ON PASS-THROUGH ENTITIES; AND TO EXCLUDE CERTAIN INCOME FROM GROSS INCOME FOR PASS-THROUGH ENTITIES.   |
| <a href="#">HB1721</a> | M. Gray        | TO CLARIFY THE INCOME TAX EXEMPTION FOR SERVICE PAY OR ALLOWANCES RECEIVED BY ACTIVE DUTY MEMBERS OF THE ARMED FORCES.   |
| <a href="#">HB1722</a> | M. Gray        | TO TOLL THE STATUTE OF LIMITATIONS FOR TAX COLLECTION IN THE EVENT OF A BANKRUPTCY FILING; AND TO PROVIDE THAT CERTIFICATES OF INDEBTEDNESS RELATE BACK TO THE DATE OF A TAX ASSESSMENT.   |
| <a href="#">HB1723</a> | M. Gray        | TO PROVIDE FOR THE OFFSET OF A STATE TAX REFUND AGAINST AN EXISTING TAX DEBT FOR WHICH A NOTICE OF FINAL ASSESSMENT HAS BEEN ISSUED.   |
| <a href="#">HB1724</a> | M. Gray        | TO AMEND THE ARKANSAS TAX PROCEDURE ACT CONCERNING HOLDING ADMINISTRATIVE HEARINGS BY ELECTRONIC MEANS.  |
| <a href="#">HB1725</a> | M. Gray        | TO REPEAL UNUSED PROVISIONS OF THE TAX CODE; TO REPEAL THE INCOME TAX CREDIT FOR THE PURCHASE OF A CIGARETTE RECEPTACLE; AND TO REPEAL A PROVISION CONCERNING INTEREST ON ESTATE TAX DEFICIENCIES AND OVERPAYMENTS.              |

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

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| <a href="#">SB146</a>  | A. Clark    | TO ENCOURAGE CHARITABLE GIVING AND ELIMINATE PERVERSE AND ABSURD TAXES AND DISINCENTIVES ON CHARITABLE GIVING; AND TO EXEMPT CERTAIN WITHDRAWALS OF STOCK FROM THE SALES AND USE TAX.                              |
| <a href="#">SB453</a>  | L. Eads     | TO PROVIDE FUNDING FOR THE ARKANSAS WATERWAYS COMMISSION AND FOR THE DEVELOPMENT, IMPROVEMENT, AND EXPANSION OF RIVER TRANSPORTATION RESOURCES WITHIN THE MCCLELLAN-KERR ARKANSAS RIVER NAVIGATION SYSTEM.         |
| <a href="#">HB1034</a> | Rye         | TO INCREASE THE HOMESTEAD PROPERTY TAX CREDIT.   |
| <a href="#">HB1342</a> | Payton      | TO INCREASE THE AMOUNT BELOW WHICH SALES AND USE TAX IS NOT DUE ON THE PURCHASE OF A USED MOTOR VEHICLE; AND TO ELIMINATE THE SALES AND USE TAX EXEMPTION FOR CERTAIN MOTOR VEHICLES, TRAILERS, AND SEMITRAILERS.  |
| <a href="#">HB1764</a> | 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.  |
| <a href="#">HB1772</a> | Lowery      | TO AMEND THE SALES TAX LAWS CONCERNING SPECIAL EVENTS; AND TO EXCLUDE CERTAIN SCHOOL FUNDRAISERS FROM THE SALES TAX LAWS REGULATING SPECIAL EVENTS.  |
| <a href="#">SB447</a>  | J. Hendren  | TO INCREASE THE HOMESTEAD PROPERTY TAX CREDIT; TO MAINTAIN FUNDING FOR CURRENT PROPERTY TAX RELIEF; TO PROVIDE FOR THE USE OF THE EXCESS FUNDS IN THE PROPERTY TAX RELIEF TRUST FUND; AND TO DECLARE AN EMERGENCY. |
| <a href="#">SB203</a>  | Teague      | TO AMEND THE LAW PERTAINING TO MUNICIPAL ADVERTISING AND PROMOTION TAXES.  |
| <a href="#">HB1800</a> | A. Davis    | TO CREATE THE ARKANSAS MAJOR HISTORIC REHABILITATION INCOME TAX CREDIT ACT; AND TO PROVIDE FUNDING TO OFFSET THE COST OF THE ARKANSAS MAJOR HISTORIC REHABILITATION INCOME TAX CREDIT ACT.                         |

#### **DEFERRED BILLS**

| <b>Number</b>          | <b>Sponsor</b> | <b>Subtitle</b>   |
|------------------------|----------------|---|
| <a href="#">HB1024</a> | 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. |
| <a href="#">HB1031</a> | 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.         |
| <a href="#">HB1075</a> | J. Mayberry    | TO AMEND THE ACHIEVING A BETTER LIFE EXPERIENCE PROGRAM ACT; AND TO PROVIDE FOR AN INCOME TAX DEDUCTION FOR CONTRIBUTIONS TO A DISABILITY SAVINGS ACCOUNT.  |
| <a href="#">HB1108</a> | House          | 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.   |
| <a href="#">HB1300</a> | 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 HIGHWAYS AND ROADWAYS IN THE STATE.                    |
| <a href="#">HB1260</a> | 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.

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| <a href="#">HB1418</a> | McCullough   | TO CREATE THE WORKING FAMILIES TAX RELIEF ACT.  |
| <a href="#">HB1495</a> | Holcomb      | TO PROVIDE ADDITIONAL REVENUE FOR THE MAINTENANCE AND REPAIR OF HIGHWAYS, STREETS, AND BRIDGES IN THE STATE.  |
| <a href="#">HB1434</a> | Love         | 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. |
| <a href="#">HB1539</a> | Christiansen | TO PROVIDE A SALES AND USE TAX EXEMPTION FOR WATER USED BY A POULTRY FARM; AND TO REQUIRE THE ADOPTION OF RELATED RULES.  |
| <a href="#">HB1502</a> | J. Mayberry  | TO PROVIDE FUNDING FOR THE MAINTENANCE, IMPROVEMENT, AND CONSTRUCTION OF HIGHWAYS, ROADS, STREETS, AND BRIDGES IN THE STATE; AND TO LEVY A PRIVILEGE TAX ON CASINO GAMES.                   |
| <a href="#">HB1541</a> | 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.         |
| <a href="#">HB1532</a> | Pilkington   | TO CREATE AN INCOME TAX EXEMPTION FOR CERTAIN NEW BUSINESSES LOCATING IN THE STATE.   |
| <a href="#">HB1002</a> | D. Douglas   | TO REQUIRE CERTAIN OUT-OF-STATE SELLERS TO COLLECT AND REMIT ARKANSAS SALES AND USE TAX.  |