

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

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**Tuesday, April 9, 2019**  
**10 Minutes Upon Adjournment of HOUSE**  
**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**

**CONCUR IN SENATE AMENDMENT**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1911</a>	M. Gray	TO AMEND THE INCOME TAX ACT OF 1929 CONCERNING WHO SHALL BE TREATED AS THE OWNER OF A PORTION OF A TRUST.

**REGULAR AGENDA**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<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="#">HB1830</a>	G. Hodges	TO AMEND THE INCOME TAX LAWS RELATING TO CERTAIN TRUSTS; TO PRESERVE CERTAIN TRUST ASSETS; AND TO EXEMPT CERTAIN TRUSTS FROM INCOME TAX.
<a href="#">HB1888</a>	Penzo	TO CREATE A SALES AND USE TAX EXEMPTION FOR CONSTRUCTION MATERIALS USED BY THE ARKANSAS DEPARTMENT OF TRANSPORTATION IN PUBLIC CONSTRUCTION PROJECTS; AND TO DECLARE AN EMERGENCY.
<a href="#">HB1889</a>	Penzo	TO PROVIDE FUNDING FOR THE MAINTENANCE, REPAIR, AND CONSTRUCTION OF HIGHWAYS, ROADS, STREETS, AND BRIDGES IN THE STATE THROUGH CHANGES IN THE TAX LAWS AND MOTOR VEHICLES LAWS; AND TO DECLARE AN EMERGENCY.
<a href="#">SB571</a>	J. Hendren	TO PROVIDE FOR AN INDIVIDUAL INCOME TAX REDUCTION; TO PROVIDE FUNDING FOR THE INCOME TAX REDUCTION THROUGH A TAX ON E-CIGARETTES; AND TO CREATE THE CIGARETTE TAX AND INCOME TAX REFORM STUDY.
<a href="#">HB1921</a>	Lundstrum	TO AMEND THE LAW CONCERNING NOTICE OF TAX ASSESSMENTS AND DETERMINATIONS; AND TO REQUIRE EVIDENCE OF ACTUAL NOTICE OF A TAX ASSESSMENT OR DETERMINATION IN CERTAIN CIRCUMSTANCES.
<a href="#">HB1925</a>	Brown	TO PROVIDE FOR A CAP ON THE LOCAL SALES AND USE TAXES LEVIED AND COLLECTED ON SALES OF ALL-TERRAIN VEHICLES.

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

<a href="#">SB482</a>	Bond	TO CREATE AN INCOME TAX CREDIT FOR THE PURCHASE OF AN ELECTRIC VEHICLE OR A HYBRID VEHICLE.
<a href="#">SB627</a>	Hester	TO AMEND THE SALES AND USE TAX EXEMPTION FOR DENTAL APPLIANCES.
<a href="#">SB261</a>	T. Garner	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR TIMBER MACHINERY AND EQUIPMENT.
<a href="#">SB629</a>	J. Dismang	TO ALLOW FOR THE TRANSFER OF INCOME TAX CREDITS UNDER THE WATER RESOURCE CONSERVATION AND DEVELOPMENT INCENTIVES ACT.
<a href="#">SB618</a>	J. Sturch	TO CREATE THE EARLY CHILDHOOD EDUCATION WORKFORCE QUALITY INCENTIVE ACT; AND TO CREATE AN INCOME TAX CREDIT FOR CERTAIN EARLY CHILDHOOD EDUCATION WORKERS.

#### 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="#">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="#">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.
<a href="#">HB1034</a>	Rye	TO INCREASE THE HOMESTEAD PROPERTY TAX CREDIT.
<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.

- [HB1653](#) 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.
- [HB1863](#) Rye TO INCREASE THE HOMESTEAD PROPERTY TAX CREDIT; TO PROVIDE FOR A ONE-TIME TRANSFER FROM THE PROPERTY TAX RELIEF TRUST FUND TO THE COUNTY VOTING SYSTEM GRANT FUND; AND TO DECLARE AN EMERGENCY.
- [HB1604](#) 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.
- [HB1870](#) Richey TO ALLOW CERTAIN INDIVIDUALS TO ELECT TO PAY TAXES AT THE RATE IMPOSED IN A BORDERING STATE.
- [HB1871](#) Richey TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS FOR AND REPAIR OF AGRICULTURAL EQUIPMENT AND MACHINERY.
- [SB560](#) B. Johnson AN ACT TO AMEND THE ADMINISTRATION OF STATE TAXES; TO AMEND THE ADMINISTRATIVE HEARING PROCEDURES FOR STATE TAXES; TO CREATE THE TAX APPEALS COMMISSION ACT; AND TO CREATE A FUND FOR THE TAX APPEALS COMMISSION.