

AGENDA
House Committee on Revenue and Taxation
87th General Assembly
Regular Session, 2009

Tuesday, March 10, 2009

10:00 AM

Room 151, State Capitol
Little Rock, Arkansas

Rep. John Lowery, Chair
Rep. Frank Glidewell, Vice Chair
Rep. Allen Maxwell
Rep. Bruce Maloch
Rep. Rick Green
Rep. Wilhelmina Lewellen

Rep. Beverly Pyle
Rep. Robbie Wills
Rep. J. R. Rogers
Rep. David Dunn
Rep. Robert Moore
Rep. Kathy Webb
Rep. Buddy Lovell

Rep. Ed Garner
Rep. Jim House
Rep. Bobby Pierce
Rep. Mike Patterson
Rep. Jonathan Dismang
Rep. Uvalde Lindsey
Rep. Keith Ingram

SPECIAL ORDER OF BUSINESS

Number	Sponsor	Subtitle
HB1179	J. Burris	TO CHANGE ORIGIN SOURCING UNTIL SUCH TIME AS FEDERAL STREAMLINED SALES TAX LAWS HAVE GONE INTO EFFECT AND TO PROVIDE FOR ORIGIN SOURCING DURING THE INTERVENING TIME PERIOD.

REGULAR AGENDA

Number	Sponsor	Subtitle
HB1254	Woods	AN ACT TO AMEND THE GIFT OF LIFE ACT AND TO PROVIDE A TAX CREDIT FOR DONATIONS TO THE ARKANSAS NEWBORN UMBILICAL CORD BLOOD BANK.
HB1378	Maxwell	TO PROVIDE ADDITIONAL INCOME TAX RELIEF TO HEAD OF HOUSEHOLD TAXPAYERS WITH TWO OR MORE DEPENDENTS.
HB1447	Woods	"THE ARKANSAS WORKERS' REWARD ACT OF 2009".
HB1582	J. Edwards	CONCERNING A TAX ON AVIATION FUEL BY CITIES AND COUNTIES.
HB1599	Carter	TO ENCOURAGE CHARITABLE DONATIONS IN ARKANSAS.
HB1614	M. Martin	TO EXEMPT PURCHASES BY OR FOR A PERMANENTLY DISABLED VETERAN FROM THE SALES AND USE TAX.
HB1624	Dunn	TO PROMOTE ECONOMIC DEVELOPMENT WITHIN THE STATE BY EXEMPTING FROM THE STATE SALES TAX FUEL AND ENERGY USED OR CONSUMED IN MANUFACTURING.
HB1643	Carter	TO INCREASE THE AMOUNT OF THE STANDARD DEDUCTION FOR INCOME TAX PURPOSES.
HB1664	Carter	TO EXEMPT FROM SALES AND USE TAX ITEMS SOLD IN CONJUNCTION WITH A FUNERAL.
HB1686	Everett	TO PROVIDE AN INCOME TAX CREDIT TO TAXPAYERS PERFORMING OVERTIME WORK IN COUNTIES DECLARED A DISASTER AREA BY THE GOVERNOR AS THE RESULT OF THE JANUARY 2009 ICE STORM IN ARKANSAS.
HB1696	Dismang	TO ALLOW A TAX CREDIT AGAINST INCOME TAX FOR EMPLOYERS WHO PROVIDE HEALTH INSURANCE FOR EMPLOYEES.
HB1748	Breedlove	TO ALLOW A DEDUCTION FROM GROSS INCOME FOR THE PURCHASE AND USE OF A SOLAR ENERGY SYSTEM.
HB1802	M. Burris	TO PROVIDE THAT THE SALES OF MACHINERY OR EQUIPMENT AND RELATED ATTACHMENTS USED FOR THE HARVESTING OF TIMBER SHALL BE EXEMPT FROM THE

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SALES AND USE TAX.

HB1831	T. Rogers	TO REPEAL THE LAW CONCERNING THE COST OF COLLECTING AD VALOREM TAXES ON MINERAL INTERESTS.
HB1835	M. Burris	TO INCLUDE EXEMPT WHOLESALE GENERATORS OF ELECTRICITY IN THE DEFINITION OF A MANUFACTURER FOR PURPOSES OF THE REDUCED EXCISE TAX RATE ON NATURAL GAS USED IN MANUFACTURING.
HB1836	Reynolds	THE CLEAN FUELS INCENTIVE ACT.
HB1850	J. Burris	TO INCREASE THE AMOUNT OF THE HOMESTEAD PROPERTY TAX CREDIT.
HB1861	English	Arkansas Emerging and Renewable Energy Technology Development Act of 2009.
HB1886	Lowery	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR WATER SALES BY A SPARTA AQUIFER CRITICAL GROUNDWATER COUNTY CONSERVATION BOARD.
HB1888	Lowery	TO EXEMPT B.I.G. LOVE CANCER CARE SERVICES FROM THE SALES AND USE TAX.
HB1478	Patterson	TO AMEND THE ARKANSAS TAX PROCEDURE ACT AND THE DEPARTMENT OF WORKFORCE SERVICES LAW TO ALLOW INFORMATION SHARING BETWEEN THE DEPARTMENT OF FINANCE AND ADMINISTRATION AND THE DEPARTMENT OF WORKFORCE SERVICES.
HB1905	L. Cowling	TO GRADUALLY REDUCE THE SALES AND USE TAX ON UTILITIES THAT ARE USED BY QUALIFYING AGRICULTURAL STRUCTURES AND QUALIFYING AGRICULTURE, HORTICULTURE, AND AQUACULTURE EQUIPMENT.
HB1910	Ingram	AN ACT TO ENCOURAGE THE CREATION OF REGIONAL OR COMMUNITY-BASED ALLIANCE FUNDS AND TO MAKE TECHNICAL CORRECTIONS TO THE EQUITY INVESTMENT INCENTIVE TAX CREDIT.
HB1911	Ingram	TO EXTEND THE NET OPERATING LOSS CARRYFORWARD PERIOD FOR CALCULATING ARKANSAS INCOME TAX AND TO MAKE CONFORMING CHANGES TO RELATED SECTIONS OF LAW.
HB1914	L. Cowling	TO STABILIZE THE TAX ON UTILITIES FOR AGRICULTURAL BUSINESSES BY REDUCING THE SALES AND USE TAX ON THE PURCHASE PRICE AND LEVYING A SPECIAL EXCISE TAX BASED ON THE VOLUME OF THE UTILITY SOLD.
HB1915	L. Cowling	TO STABILIZE THE TAX ON ELECTRICITY, NATURAL GAS, AND PROPANE GAS BY REDUCING THE SALES TAX ON THE PURCHASE PRICE AND LEVYING A SPECIAL EXCISE TAX BASED ON THE VOLUME OF ELECTRICITY, NATURAL GAS, AND PROPANE GAS PURCHASED.
HB1929	Sample	TO ASSESS TREBLE DAMAGES AGAINST AN EMPLOYER WHO PAYS AN EMPLOYEE AND FAILS TO DEDUCT AND WITHHOLD ANY AMOUNT OF THE EMPLOYEE'S WAGES.
HB1945	Moore	TO INCLUDE DIETARY SUPPLEMENTS IN THE DEFINITION OF FOOD AND FOOD INGREDIENTS FOR SALES AND USE TAX PURPOSES.
HB1947	Garner	TO CREATE THE ARKANSAS CAPITAL GAINS REDUCTION ACT OF 2009.
HB1949	Carter	TO CONFORM THE TIME PERIOD FOR CLAIMING A LOCAL TAX CREDIT OR REBATE FOR STREAMLINED SALES TAX PURPOSES WITH THE TIME PERIOD FOR CLAIMING A CREDIT OR REBATE UNDER THE ARKANSAS TAX PROCEDURE ACT.
HB1953	Moore	TO ENCOURAGE AND FOSTER ECONOMIC DEVELOPMENT AND REVITALIZE COMMUNITIES BY ALLOWING A TAX CREDIT FOR THE REHABILITATION OF HISTORIC STRUCTURES LOCATED IN ARKANSAS.
HB1965	Carter	TO EXEMPT AN OPERATOR OF A FARM TRUCK TRACTOR FROM EXCISE TAXATION ON THE SALE OF A DISTILLATE SPECIAL FUEL.
HB1966	Cheatham	TO PROVIDE A CREDIT OR REBATE ON THE LOCAL SALES AND USE TAX PAID ABOVE TWO THOUSAND FIVE HUNDRED DOLLARS (\$2,500) ON THE PURCHASE OF A TRAILER.
HB1245	English	AN ACT TO EXEMPT MILITARY RETIRED PAY FROM INCOME TAX.
HB1981	Dismang	TO SIMPLIFY FRANCHISE TAX REPORTING BY ALLOWING THE FILING DATE TO COINCIDE WITH THE FEDERAL INCOME TAX FILING DATE AND TO LIMIT THE AMOUNT OF FRANCHISE TAX PER CORPORATION.
HB1987	Lovell	TO AMEND THE SALES AND USE TAX LAWS TO CONFORM WITH THE STREAMLINED SALES TAX. AGREEMENT.
HB1995	Adcock	TO GIVE THE SELLER OF A MANUFACTURED HOME PARK AN INCOME TAX CREDIT FOR A SALE OF THE MANUFACTURED HOME PARK TO A RESIDENT BUYER'S ASSOCIATION.
HB2001	Carroll	THE RAILROAD FREIGHT SYSTEM INFRASTRUCTURE CAPACITY EXPANSION ACT.

HB2008	Webb	THE METHANE GAS RECOVERY INCOME TAX CREDIT ACT OF 2009.
HB2010	Woods	TO ESTABLISH AN INCOME TAX CREDIT FOR THE EDUCATIONAL EXPENSES OF DEPENDENTS.
SB88	Glover	TO REDUCE THE STATE SALES AND USE TAX RATE ON FOOD AND FOOD INGREDIENTS.
SB95	G. Baker	TO EXEMPT THE ARKANSAS FLOODPLAIN MANAGEMENT ASSOCIATION FROM THE GROSS RECEIPTS AND USE TAX.
SB223	Laverty	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR MATERIALS USED BY FARMERS TO BALE HAY.
SB369	D. Johnson	TO ESTABLISH UNIFORM REQUIREMENTS FOR DISTRAINT OF GOODS OR CHATTELS.

On The Table

Number	Sponsor	Subtitle
HB1045	Ragland	TO CLARIFY THE DEFINITION OF A DISABILITY REQUIRED TO QUALIFY FOR AN INCOME TAX CREDIT FOR SUPPORTING A CHILD WITH A DISABILITY.
HB1060	Pennartz	TO ESTABLISH AN INVESTMENT TAX CREDIT FOR THE REHABILITATION AND DEVELOPMENT OF CENTRAL BUSINESS IMPROVEMENT DISTRICTS.
HB1150	Stewart	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR THE SALE OF LAWN CARE SERVICES TO A NON-PERPETUAL CARE CEMETERY.
HB1225	Cooper	TO INCREASE THE TIME FOR WHICH A SELLER OF A VEHICLE MAY DEDUCT THE VALUE OF THE USED VEHICLE FROM THE CONSIDERATION PAID FOR A NEW VEHICLE FOR PURPOSES OF DETERMINING THE GROSS RECEIPTS AND USE TAX OWED ON THE NEW VEHICLE.
HB1454	Glidewell	TO REDUCE THE STATE PORTION OF THE SALES AND USE TAX RATE ON FOOD AND FOOD INGREDIENTS.
HB1491	Overbey	TO EXEMPT FROM EXCISE TAXES MOTOR VEHICLES PROVIDED PURSUANT TO A MANUFACTURER'S VEHICLE WARRANTY OR EXTENDED MOTOR VEHICLE SERVICE CONTRACT.
HB1583	Hyde	TO CLARIFY THAT CONTRIBUTIONS TO A TAX-DEFERRED TUITION SAVINGS PROGRAM ARE DEDUCTIBLE FROM ARKANSAS INCOME TAX.
HB1608	Breedlove	TO EXEMPT TWINE USED FOR BAILING HAY FROM THE SALES AND USE TAXES.

DEFERRED

Number	Sponsor	Subtitle
HB1055	Hobbs	TO ALLOW A CHURCH OR CHARITABLE ORGANIZATION TO PURCHASE TANGIBLE PERSONAL PROPERTY AND SERVICES EXEMPT FROM SALES AND USE TAX WHEN THE CHURCH OR CHARITABLE ORGANIZATION IS PROVIDING A COMMUNITY SERVICE TO THE PUBLIC.
HB1056	Hobbs	TO EXEMPT SALES AND USE TAX ON THE MANUFACTURER'S OR DEALER'S REBATE OF A MOTOR VEHICLE.
HB1084	L. Smith	TO LIMIT THE SALE FOR RESALE TAX EXEMPTION FOR PACKAGING MATERIALS SOLD TO MANUFACTURERS TO ONLY PACKAGING MATERIALS THAT ARE BIODEGRADABLE OR RECYCLABLE.
HB1164	Stewart	AN ACT TO INCREASE THE AMOUNT OF THE RETIREMENT OR DISABILITY BENEFITS INCOME TAX EXEMPTION.
HB1165	Stewart	AN ACT TO INCREASE THE AMOUNT OF THE RETIREMENT OR DISABILITY BENEFITS INCOME TAX EXEMPTION.
HB1284	Lindsey	TO CLARIFY THE DEFINITION OF "SUBSTANTIALLY" FOR PURPOSES OF THE EXEMPTION FOR MANUFACTURING MACHINERY AND EQUIPMENT.
HB1328	Adcock	TO INCREASE THE AMOUNT OF THE GROSS RECEIPTS AND COMPENSATING USE TAX EXEMPTION FOR THE SALE OF A NEW OR USED MOTOR VEHICLE, TRAILER, OR SEMITRAILER.
HB1358	Sample	AN ACT TO PROVIDE DIRECT RELIEF TO ARKANSAS CONSUMERS BY REDUCING THE STATE SALES TAX ON NATURAL GAS AND ELECTRICITY.
HB1360	Sample	AN ACT TO EXEMPT TEEN CHALLENGE OF ARKANSAS, INC., FROM PAYMENT OF SALES AND USE TAX.
HB1441	Sample	THE INCOME TAX REORGANIZATION AND REFORM ACT OF 2009.

HB1484	Tyler	TO EXEMPT FROM SALES AND USE TAX THE FIRST FIVE THOUSAND DOLLARS (\$5,000) OF TOTAL CONSIDERATION OF THE SALE OF A USED MOTOR VEHICLE.
HB1490	Adcock	TO EXEMPT HEARING AIDS FROM THE SALES AND USE TAX.
HB1563	Dismang	TO EXEMPT ACTIVE DUTY MILITARY PERSONNEL FROM INCOME TAX ON SERVICE PAY OR ALLOWANCES.
HB1595	Adcock	TO EXEMPT THE ARKANSAS SEARCH DOG ASSOCIATION, INC., A PRIVATE, NONPROFIT ENTITY, FROM PAYMENT OF SALES AND USE TAX.
HB1610	Garner	AN ACT TO ALLOW A SALES AND USE TAX CREDIT FOR EXPENSES INCURRED OR FOR THE RETENTION OF A CERTIFIED SERVICE PROVIDER AS THE RESULT OF THE CHANGES MADE DUE TO THE STREAMLINED SALES TAX SOURCING RULES.