

**AGENDA**  
**House Committee on Revenue and Taxation**  
**88th General Assembly**  
**Regular Session, 2011**

---

**Tuesday, March 01, 2011**  
**10:00 AM**  
**Room 151, State Capitol**  
**Little Rock, Arkansas**

---

Rep. Davy Carter, Chair  
Rep. Larry Cowling, Vice Chair  
Rep. Robert S. Moore, Jr.  
Rep. Ed Garner  
Rep. Mike Patterson  
Rep. Uvalde Lindsey

Rep. Keith M. Ingram  
Rep. Allen Kerr  
Rep. John Burris  
Rep. Stephen Meeks  
Rep. Lane Jean  
Rep. Fredrick J. Love  
Rep. Mark Biviano

Rep. Charlie Collins  
Rep. Homer Lenderman  
Rep. Kelley Linck  
Rep. Bruce Westerman  
Rep. Justin T. Harris  
Rep. Linda Collins-Smith  
Rep. Nate Bell

---

**REGULAR AGENDA**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1397</a>	Ingram	TO PROMOTE ECONOMIC DEVELOPMENT WITHIN THE STATE BY EXEMPTING FROM THE STATE SALES AND USE TAX FUEL AND ENERGY USED OR CONSUMED IN MANUFACTURING AND TO DECLARE AN EMERGENCY.
<a href="#">SB274</a>	G. Baker	TO INCREASE THE AMOUNT BELOW WHICH SALES AND USE TAX IS NOT DUE ON THE PURCHASE OF A MOTOR VEHICLE, TRAILER, OR SEMITRAILER.
<a href="#">SB275</a>	B. Sample	TO DECREASE THE SALES AND USE TAX ON NATURAL GAS AND ELECTRICITY USED BY MANUFACTURERS AND TO DECLARE AN EMERGENCY.
<a href="#">SB276</a>	Teague	TO AMEND THE STATE SALES AND USE TAX RATE ON FOOD AND FOOD INGREDIENTS AND TO DECLARE AN EMERGENCY.
<a href="#">HB1547</a>	Lovell	AN ACT TO AMEND THE SALES AND USE TAX LAWS TO BE CONSISTENT WITH THE STREAMLINED SALES AND USE TAX AGREEMENT.
<a href="#">HB1552</a>	Westerman	TO CREATE AN EXEMPTION FROM SALES AND USE TAX FOR CONSTRUCTION MATERIALS PAID FOR WITH PUBLIC FUNDS AND USED FOR PUBLIC ROAD CONSTRUCTION PROJECTS.
<a href="#">HB1553</a>	Westerman	CREATE AN EXEMPTION FROM SALES AND USE TAX FOR CONSTRUCTION MATERIALS PAID FOR WITH PUBLICLY FUNDED BONDS AND USED FOR PUBLIC ROAD CONSTRUCTION PROJECTS.
<a href="#">SB270</a>	Madison	TO ACHIEVE FAIRNESS AMONG RETAILERS BY CLARIFYING THE APPLICATION OF THE GROSS RECEIPTS TAX AND COMPENSATING USE TAX TO CONSIGNMENT SALES.

**SPECIAL ORDER OF BUSINESS MARCH 10, 2011 10:00 A.M.**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1495</a>	Nickels	TO CREATE THE ARKANSAS SMALL BUSINESS TAX FAIRNESS ACT AND TO REQUIRE COMBINED REPORTING FOR INCOME TAX PURPOSES.

**DEFERRED**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1025</a>	D. Altus	TO PROVIDE AN INCOME TAX CREDIT FOR A PARENT WHO CHOOSES TO STAY AT HOME WITH HIS OR HER YOUNG CHILD.
<a href="#">HB1030</a>	D. Altus	TO ESTABLISH AN INCOME TAX CREDIT FOR EDUCATION EXPENSES OF DEPENDENTS.
<a href="#">HB1031</a>	D. Altus	TO PROVIDE A SALES TAX EXEMPTION FOR UTILITIES USED BY MANUFACTURERS IN

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

		THE MANUFACTURING PROCESS; TO REPEAL THE LOWER TAX RATE FOR UTILITIES USED IN MANUFACTURING; AND TO DECLARE AN EMERGENCY.
<a href="#">HB1033</a>	D. Altes	TO CREATE A BACK-TO-SCHOOL TAX-FREE HOLIDAY BY EXEMPTING ITEMS OF CLOTHING FROM SALES AND USE TAX DURING A LIMITED TIME PERIOD.
<a href="#">HB1034</a>	D. Altes	TO CLARIFY THE DEFINITION OF FOOD AND FOOD INGREDIENTS TO INCLUDE DIETARY SUPPLEMENTS FOR SALES AND USE TAX PURPOSES.
<a href="#">HB1035</a>	D. Altes	TO EXEMPT REPAIR OR REPLACEMENT PARTS FOR FARM EQUIPMENT AND MACHINERY FROM THE GROSS RECEIPTS AND USE TAX.
<a href="#">HB1036</a>	D. Altes	TO EXEMPT FROM SALES AND USE TAX THE RETAIL SALE OF RENEWABLE RESOURCE EQUIPMENT.
<a href="#">HB1037</a>	D. Altes	TO PROVIDE AN INCOME TAX CREDIT FOR A BUSINESS OR INDIVIDUAL THAT PURCHASES RENEWABLE RESOURCE EQUIPMENT.
<a href="#">HB1038</a>	D. Altes	TO REDUCE THE INDIVIDUAL INCOME TAX RATE AND INCREASE THE SALES AND USE TAX RATE.
<a href="#">HB1042</a>	Woods	TO REQUIRE THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO PUBLISH A MONTHLY LIST CONTAINING SALES AND USE TAX PERMIT NUMBERS, NAMES, AND ADDRESSES FOR EACH TAXPAYER THAT HAS REPORTED TAX FOR THAT MONTH.
<a href="#">HB1134</a>	Lea	TO ENCOURAGE DISASTER-PREPAREDNESS BY EXEMPTING DISASTER-PREPAREDNESS SUPPLIES FROM SALES AND USE TAX FOR A LIMITED PERIOD OF TIME.
<a href="#">HB1118</a>	Pennartz	TO ESTABLISH AN INVESTMENT TAX CREDIT FOR THE REHABILITATION AND DEVELOPMENT OF CENTRAL BUSINESS IMPROVEMENT DISTRICTS AND TO ESTABLISH AN EMERGENCY.
<a href="#">HB1137</a>	Pennartz	TO EXEMPT FROM SALES AND USE TAX THE ARKANSAS-OKLAHOMA REGIONAL EDUCATION AND PROMOTION ASSOCIATION, INC.
<a href="#">HB1233</a>	Westerman	TO PROMOTE SUSTAINABLE ECONOMIC DEVELOPMENT AND DOMESTIC JOB GROWTH; AND TO CREATE AN EXEMPTION FROM SALES AND USE TAX FOR CERTAIN CONSTRUCTION MATERIALS USED FOR PUBLIC CONSTRUCTION PROJECTS.
<a href="#">HB1023</a>	English	TO EXEMPT FROM INCOME TAX A LIMITED AMOUNT OF RETIREMENT BENEFITS RECEIVED FOR SERVICE IN THE ARMED FORCES.
<a href="#">HB1314</a>	McLean	TO ALLOW A SURVIVING SPOUSE OF A DISABLED VETERAN OR ARMED SERVICES MEMBER WHO DIED WITHIN THE SCOPE OF MILITARY DUTY TO CONTINUE TO RECEIVE A PROPERTY TAX EXEMPTION FOLLOWING REMARRIAGE.
<a href="#">HB1387</a>	Collins	TO REDUCE THE INCOME TAX RATE FOR INDIVIDUALS, TRUSTS, AND ESTATES.
<a href="#">HB1012</a>	G. Smith	TO EXEMPT SALES AND USE TAX ON THE MANUFACTURER'S OR DEALER'S REBATE OF A MOTOR VEHICLE.
<a href="#">HB1389</a>	Mayberry	TO REDUCE THE STATE SALES AND USE TAX RATE ON FOOD AND FOOD INGREDIENTS.