

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

---

**Tuesday, April 07, 2009**

**CALL OF CHAIR**

**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

---

**REGULAR AGENDA**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1254</a>	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.
<a href="#">HB1360</a>	Sample	AN ACT TO EXEMPT TEEN CHALLENGE OF ARKANSAS, INC., FROM PAYMENT OF SALES AND USE TAX.
<a href="#">HB1583</a>	Hyde	TO CLARIFY THAT CONTRIBUTIONS TO A TAX-DEFERRED TUITION SAVINGS PROGRAM ARE DEDUCTIBLE FROM ARKANSAS INCOME TAX.
<a href="#">HB1610</a>	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.
<a href="#">HB2042</a>	T. Bradford	TO EXEMPT THE SEABROOK CHRISTIAN FAMILY CENTER, INC., A PRIVATE NONPROFIT ENTITY, FROM PAYMENT OF SALES AND USE TAX.
<a href="#">HB2059</a>	Lowery	TO EXEMPT CAMP FIRE USA OF EL DORADO, ARKANSAS FROM THE SALES AND USE TAX.
<a href="#">HB2083</a>	Perry	TO EXEMPT DUCKS UNLIMITED, INC. FROM THE SALES AND USE TAX.
<a href="#">HB2093</a>	Greenberg	TO LOWER FUTURE INCOME TAX RATES BY EXPANDING THE TAX BASE WHILE PRESERVING REVENUE NEUTRALITY.
<a href="#">HB2166</a>	L. Cowling	TO EXEMPT THE PARTS AND LABOR FOR AGRICULTURAL EQUIPMENT FROM SALES AND USE TAX.
<a href="#">HB2183</a>	M. Martin	TO EXEMPT PURCHASES UP TO TWENTY-FIVE THOUSAND DOLLARS (\$25,000) YEARLY BY OR FOR A PERMANENTLY DISABLED VETERAN FROM THE SALES AND USE TAX.
<a href="#">HB2165</a>	L. Cowling	TO EXEMPT THE PARTS AND LABOR FOR AGRICULTURAL EQUIPMENT FROM LOCAL SALES AND USE TAXES.
<a href="#">HB2210</a>	Barnett	TO EXEMPT THE MASONIC LODGE OF ARKANSAS FROM THE PROPERTY TAX.
<a href="#">SB223</a>	Laverty	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR MATERIALS USED BY FARMERS TO BALE HAY.
<a href="#">SB9</a>	Altes	TO ESTABLISH AN INCOME TAX CREDIT FOR THE REHABILITATION OF HISTORIC STRUCTURES LOCATED IN ARKANSAS.
<a href="#">HB1802</a>	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 SALES AND USE TAX.

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

<a href="#">HB1861</a>	English	Arkansas Emerging and Renewable Energy Technology Development Act of 2009.
<a href="#">HB1328</a>	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.
<a href="#">SB95</a>	G. Baker	TO EXEMPT THE ARKANSAS FLOODPLAIN MANAGEMENT ASSOCIATION FROM THE GROSS RECEIPTS AND USE TAX.

### On The Table

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1150</a>	Stewart	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR THE SALE OF LAWN CARE SERVICES TO A NON-PERPETUAL CARE CEMETERY.
<a href="#">HB1454</a>	Glidewell	TO REDUCE THE STATE PORTION OF THE SALES AND USE TAX RATE ON FOOD AND FOOD INGREDIENTS.
<a href="#">HB1608</a>	Breedlove	TO EXEMPT TWINE USED FOR BAILING HAY FROM THE SALES AND USE TAXES.
<a href="#">HB1945</a>	Moore	TO INCLUDE DIETARY SUPPLEMENTS IN THE DEFINITION OF FOOD AND FOOD INGREDIENTS FOR SALES AND USE TAX PURPOSES.
<a href="#">HB2001</a>	Carroll	THE RAILROAD FREIGHT SYSTEM INFRASTRUCTURE CAPACITY EXPANSION ACT.
<a href="#">HB2062</a>	W. Lewellen	TO EXEMPT TAXPAYERS THAT MEET CERTAIN AGE AND INCOME REQUIREMENTS FROM PAYING STATE INCOME TAX.
<a href="#">HB2209</a>	Barnett	TO EXEMPT EARTH MISSION, INC. FROM THE SALES AND USE TAX.

### DEFERRED

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1055</a>	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.
<a href="#">HB1056</a>	Hobbs	TO EXEMPT SALES AND USE TAX ON THE MANUFACTURER'S OR DEALER'S REBATE OF A MOTOR VEHICLE.
<a href="#">HB1165</a>	Stewart	AN ACT TO INCREASE THE AMOUNT OF THE RETIREMENT OR DISABILITY BENEFITS INCOME TAX EXEMPTION.
<a href="#">HB1284</a>	Lindsey	TO CLARIFY THE DEFINITION OF "SUBSTANTIALLY" FOR PURPOSES OF THE EXEMPTION FOR MANUFACTURING MACHINERY AND EQUIPMENT.
<a href="#">HB1447</a>	Woods	"THE ARKANSAS WORKERS' REWARD ACT OF 2009".
<a href="#">HB1484</a>	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.
<a href="#">HB1599</a>	Carter	TO ENCOURAGE CHARITABLE DONATIONS IN ARKANSAS.
<a href="#">HB1614</a>	M. Martin	TO EXEMPT PURCHASES BY OR FOR A PERMANENTLY DISABLED VETERAN FROM THE SALES AND USE TAX.
<a href="#">HB1643</a>	Carter	TO INCREASE THE AMOUNT OF THE STANDARD DEDUCTION FOR INCOME TAX PURPOSES.
<a href="#">HB1664</a>	Carter	TO EXEMPT FROM SALES AND USE TAX ITEMS SOLD IN CONJUNCTION WITH A FUNERAL.
<a href="#">HB1696</a>	Dismang	TO ALLOW A TAX CREDIT AGAINST INCOME TAX FOR EMPLOYERS WHO PROVIDE HEALTH INSURANCE FOR EMPLOYEES.
<a href="#">HB1835</a>	M. Burriss	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.
<a href="#">HB1836</a>	Reynolds	THE CLEAN FUELS INCENTIVE ACT.
<a href="#">HB1886</a>	Lowery	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR WATER SALES BY A SPARTA AQUIFER CRITICAL GROUNDWATER COUNTY CONSERVATION BOARD.
<a href="#">HB1888</a>	Lowery	TO EXEMPT B.I.G. LOVE CANCER CARE SERVICES FROM THE SALES AND USE TAX.
<a href="#">HB1914</a>	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.

<a href="#">HB1915</a>	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.
<a href="#">HB1965</a>	Carter	TO EXEMPT AN OPERATOR OF A FARM TRUCK TRACTOR FROM EXCISE TAXATION ON THE SALE OF A DISTILLATE SPECIAL FUEL.
<a href="#">HB1981</a>	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.
<a href="#">HB1987</a>	Lovell	TO AMEND THE SALES AND USE TAX LAWS TO CONFORM WITH THE STREAMLINED SALES TAX. AGREEMENT.
<a href="#">HB2010</a>	Woods	TO ESTABLISH AN INCOME TAX CREDIT FOR THE EDUCATIONAL EXPENSES OF DEPENDENTS.
<a href="#">HB2098</a>	King	TO EXEMPT HOMESTEAD PROPERTY TAXES IN EXCESS OF THE HOMESTEAD PROPERTY TAX CREDIT FOR A PERSON IN ACTIVE MILITARY SERVICE.
<a href="#">HB2104</a>	Maxwell	TO REDUCE THE SALES AND USE TAX RATE ON NATURAL GAS AND ELECTRICITY USED OR CONSUMED IN MANUFACTURING IN THIS STATE.
<a href="#">HB2108</a>	Woods	TO CHANGE TO ORIGIN SOURCING FOR SALES AND USE TAX PURPOSES ON SALES MADE FOR DELIVERY BY SPECIFIC BUSINESSES.
<a href="#">HB2109</a>	Sample	TO PROVIDE INCENTIVES TO PROMOTE THE GENERATION OF ELECTRICITY FROM BIOMASS, INCLUDING WITHOUT LIMITATION AGRICULTURAL WASTE, WOOD WASTE, POULTRY WASTE, AND OTHER ANIMAL WASTE.
<a href="#">HB2120</a>	M. Burris	TO REDUCE THE SALES AND USE TAX RATE ON NATURAL GAS AND ELECTRICITY USED OR CONSUMED IN MANUFACTURING IN THIS STATE.
<a href="#">HB2122</a>	Harrelson	TO EXEMPT FROM SALES AND USE TAX THE SALE OF RAW PRODUCTS FROM A FARM, ORCHARD, OR GARDEN AT A FARMER'S MARKET.
<a href="#">HB2124</a>	J. Roebuck	AN ACT TO CREATE THE CLEAN COMMUNITIES PROGRAM ACT AND TO REDUCE LITTER AND FACILITATE LITTER REMOVAL AND RECYCLING THROUGH A TAX ON LITTER GENERATING PRODUCTS.
<a href="#">HB2142</a>	Harrelson	TO REPEAL THE SALES AND USE TAX ON MINI-WAREHOUSE AND SELF-STORAGE RENTAL SERVICES.
<a href="#">HB2162</a>	Lowery	TO AMEND THE AD VALOREM ASSESSMENT LAWS AND TO CLARIFY THE APPLICABILITY OF AND EXEMPTIONS TO THE AD VALOREM ASSESSMENT LAWS.
<a href="#">HB2225</a>	Adcock	TO REQUIRE THE FILING OF A SURVEY WITH ALL APPLICATIONS FOR PERMITS TO ALTER REAL PROPERTY IN THE STATE.
<a href="#">HB2226</a>	Adcock	TO REQUIRE THE FILING OF A SURVEY WITH ALL INSTRUMENTS THAT TRANSFER REAL PROPERTY IN THE STATE.
<a href="#">HB2248</a>	Carter	TO CREATE JOBS AND SMALL BUSINESS DEVELOPMENT BY ELIMINATING CAPITAL GAINS IN CERTAIN CIRCUMSTANCES.
<a href="#">HB2255</a>	Patterson	TO CREATE AN INCOME TAX CREDIT FOR MANUFACTURERS.
<a href="#">HB2269</a>	Maloch	TO INCREASE THE STATE CONTRIBUTION TO PUBLIC SCHOOL TEACHERS'INSURANCE BY AMENDING THE REBATE TO RETAILERS ON SALES TAX COLLECTIONS.
<a href="#">HB2275</a>	Saunders	TO CHANGE THE METHOD OF DISTRIBUTING NET REVENUES DERIVED FROM SUBSEQUENT COUNTYWIDE SALES AND USE TAXES LEVIED FOR CRIMINAL JUSTICE PURPOSES.
<a href="#">SB126</a>	D. Johnson	TO ALLOW A CREDIT FOR SALES OR USE TAXES PAID TO ANOTHER STATE FOR THE PURCHASE OF A MOTOR VEHICLE, A TRAILER, OR A SEMITRAILER.