

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

Tuesday, March 31, 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

REGULAR AGENDA

Number	Sponsor	Subtitle
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.
HB1563	Dismang	TO EXEMPT ACTIVE DUTY MILITARY PERSONNEL FROM INCOME TAX ON SERVICE PAY OR ALLOWANCES.
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.
HB2065	Abernathy	TO ENHANCE THE QUALITY OF AD VALOREM TAX DATA USED FOR PUBLIC SCHOOL FUNDING.
HB2225	Adcock	TO REQUIRE THE FILING OF A SURVEY WITH ALL APPLICATIONS FOR PERMITS TO ALTER REAL PROPERTY IN THE STATE.
HB2226	Adcock	TO REQUIRE THE FILING OF A SURVEY WITH ALL INSTRUMENTS THAT TRANSFER REAL PROPERTY IN THE STATE.
HB2202	T. Rogers	TO CREATE A BACK-TO-SCHOOL TAX-FREE HOLIDAY BY EXEMPTING ITEMS OF CLOTHING FROM SALES AND USE TAX DURING A LIMITED TIME PERIOD.
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 SALES AND USE TAX.
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.
HB1947	Garner	TO CREATE THE ARKANSAS CAPITAL GAINS REDUCTION ACT OF 2009.
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.
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.
HB1861	English	Arkansas Emerging and Renewable Energy Technology Development Act of 2009.
HB1245	English	AN ACT TO EXEMPT MILITARY RETIRED PAY FROM INCOME TAX.

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SB442	J. Key	TO CLARIFY THAT THE SALE OF RAW PRODUCTS AT A FARMERS' MARKET WHERE THE RAW PRODUCTS ARE PRODUCED AND SOLD BY THE PRODUCER ARE EXEMPTED FROM THE GROSS RECEIPTS TAX.
HB1490	Adcock	TO EXEMPT HEARING AIDS FROM THE SALES AND USE TAX.
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.
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.

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.
HB1945	Moore	TO INCLUDE DIETARY SUPPLEMENTS IN THE DEFINITION OF FOOD AND FOOD INGREDIENTS FOR SALES AND USE TAX PURPOSES.
HB2001	Carroll	THE RAILROAD FREIGHT SYSTEM INFRASTRUCTURE CAPACITY EXPANSION ACT.
HB2042	T. Bradford	TO EXEMPT THE SEABROOK CHRISTIAN FAMILY CENTER, INC., A PRIVATE NONPROFIT ENTITY, FROM PAYMENT OF SALES AND USE TAX.
HB2059	Lowery	TO EXEMPT CAMP FIRE USA OF EL DORADO, ARKANSAS FROM THE SALES AND USE TAX.
HB2060	Lowery	TO EXEMPT SHARE FOUNDATION OF EL DORADO, ARKANSAS, FROM THE SALES AND USE TAX.
HB2062	W. Lewellen	TO EXEMPT TAXPAYERS THAT MEET CERTAIN AGE AND INCOME REQUIREMENTS FROM PAYING STATE INCOME TAX.
HB2209	Barnett	TO EXEMPT EARTH MISSION, INC. FROM THE SALES AND USE TAX.

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.
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.
HB1360	Sample	AN ACT TO EXEMPT TEEN CHALLENGE OF ARKANSAS, INC., FROM PAYMENT OF SALES AND USE TAX.
HB1447	Woods	"THE ARKANSAS WORKERS' REWARD 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.
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.
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.
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.
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.
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.
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.
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.
HB1965	Carter	TO EXEMPT AN OPERATOR OF A FARM TRUCK TRACTOR FROM EXCISE TAXATION ON THE SALE OF A DISTILLATE SPECIAL FUEL.
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.
HB2093	Greenberg	TO LOWER FUTURE INCOME TAX RATES BY EXPANDING THE TAX BASE WHILE PRESERVING REVENUE NEUTRALITY.
HB2098	King	TO EXEMPT HOMESTEAD PROPERTY TAXES IN EXCESS OF THE HOMESTEAD PROPERTY TAX CREDIT FOR A PERSON IN ACTIVE MILITARY SERVICE.
HB2104	Maxwell	TO REDUCE THE SALES AND USE TAX RATE ON NATURAL GAS AND ELECTRICITY USED OR CONSUMED IN MANUFACTURING IN THIS STATE.
HB2108	Woods	TO CHANGE TO ORIGIN SOURCING FOR SALES AND USE TAX PURPOSES ON SALES MADE FOR DELIVERY BY SPECIFIC BUSINESSES.
HB2109	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.
HB2120	M. Burris	TO REDUCE THE SALES AND USE TAX RATE ON NATURAL GAS AND ELECTRICITY

USED OR CONSUMED IN MANUFACTURING IN THIS STATE.

[HB2122](#) Harrelson TO EXEMPT FROM SALES AND USE TAX THE SALE OF RAW PRODUCTS FROM A FARM, ORCHARD, OR GARDEN AT A FARMER'S MARKET.

[HB2124](#) 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.

[HB2142](#) Harrelson TO REPEAL THE SALES AND USE TAX ON MINI-WAREHOUSE AND SELF-STORAGE RENTAL SERVICES.

[HB2162](#) Lowery TO AMEND THE AD VALOREM ASSESSMENT LAWS AND TO CLARIFY THE APPLICABILITY OF AND EXEMPTIONS TO THE AD VALOREM ASSESSMENT LAWS.

[HB2165](#) L. Cowling TO EXEMPT THE PARTS AND LABOR FOR AGRICULTURAL EQUIPMENT FROM LOCAL SALES AND USE TAXES.

[HB2166](#) L. Cowling TO EXEMPT THE PARTS AND LABOR FOR AGRICULTURAL EQUIPMENT FROM SALES AND USE TAX.

[HB2183](#) 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.

[HB2210](#) Barnett TO EXEMPT THE MASONIC LODGE OF ARKANSAS FROM THE PROPERTY TAX.

[HB2248](#) Carter TO CREATE JOBS AND SMALL BUSINESS DEVELOPMENT BY ELIMINATING CAPITAL GAINS IN CERTAIN CIRCUMSTANCES.

[HB2255](#) Patterson TO CREATE AN INCOME TAX CREDIT FOR MANUFACTURERS.

[HB2269](#) Maloch TO INCREASE THE STATE CONTRIBUTION TO PUBLIC SCHOOL TEACHERS'INSURANCE BY AMENDING THE REBATE TO RETAILERS ON SALES TAX COLLECTIONS.

[HB2270](#) King TO AMEND SUBURBAN IMPROVEMENT DISTRICT LAW CONCERNING THE COLLECTION OF TAXES.

[HB2275](#) Saunders TO CHANGE THE METHOD OF DISTRIBUTING NET REVENUES DERIVED FROM SUBSEQUENT COUNTYWIDE SALES AND USE TAXES LEVIED FOR CRIMINAL JUSTICE PURPOSES.

[SB95](#) G. Baker TO EXEMPT THE ARKANSAS FLOODPLAIN MANAGEMENT ASSOCIATION FROM THE GROSS RECEIPTS AND USE TAX.

[SB126](#) 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.

[SB223](#) Laverty TO PROVIDE A SALES AND USE TAX EXEMPTION FOR MATERIALS USED BY FARMERS TO BALE HAY.

[HB2010](#) Woods TO ESTABLISH AN INCOME TAX CREDIT FOR THE EDUCATIONAL EXPENSES OF DEPENDENTS.

[HB2083](#) Perry TO EXEMPT DUCKS UNLIMITED, INC. FROM THE SALES AND USE TAX.