

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

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

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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

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**SPECIAL ORDER OF BUSINESS**

<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.

**LAI D ON THE TABLE**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<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="#">HB1684</a>	Stubblefield	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR MATERIALS USED TO BALE, PACKAGE, TIE, WRAP, OR SEAL ANIMAL FEED PRODUCTS.

**REGULAR AGENDA**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<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="#">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.
<a href="#">HB1703</a>	English	TO AMEND THE STATUTES RELATING TO THE COLLECTION, PAYMENT, AND ENFORCEMENT OF PROPERTY TAXES; TO AMEND THE INSTALLMENT PAYMENT PROVISIONS FOR PROPERTY TAXES; AND TO MAKE TECHNICAL CORRECTIONS.
<a href="#">HB1724</a>	D. Altes	TO CREATE A SALES AND USE TAX EXEMPTION FOR SALES OF TANGIBLE PERSONAL PROPERTY AND SERVICES TO THE DISABLED AMERICAN VETERANS ORGANIZATION.
<a href="#">HB1737</a>	Ingram	TO PROVIDE THAT THE AMOUNT OF SALES AND USE TAX GENERATED FROM MOTOR

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VEHICLE AND RELATED SALES GOES TO THE ARKANSAS STATE HIGHWAY AND TRANSPORTATION DEPARTMENT AS NEW REVENUE FROM THE STREAMLINED SALES TAX IS GENERATED.

- [HB1757](#) Linck TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR UTILITIES USED BY A VOLUNTEER FIRE DEPARTMENT.
- [HB1760](#) Summers TO CREATE ARTS AND CULTURAL DISTRICTS AND TO PROVIDE INCENTIVES FOR THE CREATION OF ARTS AND CULTURAL DISTRICTS.
- [HB1761](#) Summers TO EXEMPT A HEARING INSTRUMENT RECOMMENDED BY AN AUDIOLOGIST FROM THE SALES AND USE TAX.
- [HB1771](#) D. Altes TO PROVIDE AN INCOME TAX CREDIT TO BUSINESSES FOR CONTRIBUTIONS TO NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS.
- [HB1792](#) Lenderman TO PROVIDE A SALES AND USE TAX EXEMPTION FOR COTTON BALE WRAP AND MODULE COVERS.
- [HB1794](#) Carter TO PROVIDE FOR THE ADJUSTMENT OF THE ARKANSAS INDIVIDUAL INCOME TAX RATES AND BRACKETS.
- [HB1802](#) T. Rogers AN ACT CONCERNING AGRICULTURAL EXEMPTIONS FOR SALES AND USE TAX.
- [HB1804](#) Benedict TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR TANGIBLE PERSONAL PROPERTY AND SERVICES SOLD TO NONPROFIT ORGANIZATIONS WHOSE PRIMARY PURPOSE IS TO PROVIDE HUNGER RELIEF SERVICES.
- [HB1809](#) Hyde TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR ELECTRIC VEHICLES.
- [HB1857](#) McLean TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR ORTHOTIC DEVICES AND ORTHOTIC SERVICES.
- [SB364](#) Teague TO MAKE TECHNICAL CORRECTIONS TO ARKANSAS INCOME TAX LAWS AND TO DECLARE AN EMERGENCY.
- [HB1899](#) Ingram AN ACT TO AMEND THE EQUITY INVESTMENT TAX CREDIT.
- [HB1906](#) Woods TO REPEAL THE ANNUAL FRANCHISE TAX ON CERTAIN BUSINESSES.
- [HB1919](#) Johnston TO ADDRESS INADEQUACIES IN THE DISTRIBUTION OF SEVERANCE TAX REVENUES.
- [HB1922](#) Johnston TO REDUCE THE SEVERANCE TAX ON NATURAL GAS.
- [HB1964](#) King TO AMEND THE TAX ON DYED DISTILLATE SPECIAL FUELS USED FOR OFF-ROAD PURPOSES.
- [HB2042](#) E. Elliott TO PROVIDE THAT GROSS RECEIPTS OR GROSS PROCEEDS DERIVED FROM SALES OF TANGIBLE PERSONAL PROPERTY OR SERVICES TO COMMUNITY CENTERS THAT ARE EXEMPT FROM TAXATION UNDER 26 U.S.C. § 501(C)(3) ARE EXEMPT FROM THE GROSS RECEIPTS TAX.
- [HB2051](#) Biviano TO INCREASE THE EQUITY INVESTMENT FUND TAX CREDIT.
- [HB2064](#) 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](#) L. Cowling TO EXEMPT AGRICULTURAL PARTS AND SUPPLIES FROM SALES AND USE TAX.
- [HB2069](#) L. Cowling AN ACT CONCERNING SALES AND USE TAX EXEMPTIONS FOR AGRICULTURAL EQUIPMENT, MACHINERY, AND SUPPLIES.
- [HB2101](#) J. Burris TO EXEMPT THE SALE AND REPAIR OF DENTAL APPLIANCES FROM SALES AND USE TAX.
- [HB2103](#) King TO CREATE AN UNEMPLOYMENT INSURANCE TAX CREDIT FOR BUSINESSES THAT CREATE A JOB AND HIRE A PERSON RECEIVING UNEMPLOYMENT BENEFITS TO FILL THAT JOB AND TO DECLARE AN EMERGENCY.
- [HB2105](#) Gillam TO PROVIDE AN INCOME TAX CREDIT FOR VOLUNTEER FIREFIGHTERS.
- [HB2172](#) L. Cowling TO CREATE AN EXEMPTION FROM LOCAL SALES AND USE TAXES FOR PARTS FOR AGRICULTURAL EQUIPMENT.
- [HB2176](#) Stewart TO CLARIFY THE REQUIREMENTS FOR A PERSON TO BE ELIGIBLE FOR TAX EXEMPTIONS UNDER § 26-3-306 AND TO CLARIFY THE REQUIREMENTS FOR DISABLED VETERANS TO BE ELIGIBLE FOR TAX EXEMPTIONS.
- [HB2188](#) L. Cowling TO EXEMPT FROM THE SALES AND USE TAX THE GROSS RECEIPTS DERIVED FROM THE SALE OF CLASS SEVEN AND CLASS EIGHT TRUCKS AND SEMI-TRAILERS.
- [HB2208](#) J. Burris TO CLARIFY THE PROPERTY AND SERVICES SUBJECT TO SALES AND USE TAX.

<a href="#">HB2220</a>	Biviano	TO PROVIDE AN INCOME TAX CREDIT FOR FIRST-TIME HOMEBUYERS.
<a href="#">HB2224</a>	Steel	TO EXEMPT BALING MATERIALS FROM SALES AND USE TAX.
<a href="#">HB2228</a>	L. Cowling	TO GRADUALLY REDUCE THE SALES AND USE TAX LEVIED ON NATURAL GAS AND ELECTRICITY USED BY MANUFACTURERS AND TO DECLARE AN EMERGENCY.
<a href="#">HB2230</a>	L. Cowling	CONCERNING THE DISCLOSURE OF INFORMATION IN FRANCHISE TAX REPORTS AND TO DECLARE AN EMERGENCY.
<a href="#">HB2231</a>	L. Cowling	TO STABILIZE THE TAXES ON UTILITIES FOR AGRICULTURAL BUSINESSES BY REDUCING THE SALES AND USE TAX ON THE PURCHASE PRICE OF THE UTILITIES AND LEVYING A SPECIAL EXCISE TAX ON THE VOLUME OF THE UTILITIES SOLD.
<a href="#">SB332</a>	Files	TO EXPEDITE ADMINISTRATIVE TAX APPEALS AND PROMOTE ACCESS TO JUSTICE.

### DEFERRED

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<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="#">HB1023</a>	English	TO EXEMPT FROM INCOME TAX A LIMITED AMOUNT OF RETIREMENT BENEFITS RECEIVED FOR SERVICE IN THE ARMED FORCES.
<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 THE MANUFACTURING PROCESS; TO REPEAL THE LOWER TAX RATE FOR UTILITIES USED IN MANUFACTURING; AND TO DECLARE AN EMERGENCY.
<a href="#">HB1033</a>	D. Altus	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. Altus	TO CLARIFY THE DEFINITION OF FOOD AND FOOD INGREDIENTS TO INCLUDE DIETARY SUPPLEMENTS FOR SALES AND USE TAX PURPOSES.
<a href="#">HB1035</a>	D. Altus	TO EXEMPT REPAIR OR REPLACEMENT PARTS FOR FARM EQUIPMENT AND MACHINERY FROM THE GROSS RECEIPTS AND USE TAX.
<a href="#">HB1036</a>	D. Altus	TO EXEMPT FROM SALES AND USE TAX THE RETAIL SALE OF RENEWABLE RESOURCE EQUIPMENT.
<a href="#">HB1037</a>	D. Altus	TO PROVIDE AN INCOME TAX CREDIT FOR A BUSINESS OR INDIVIDUAL THAT PURCHASES RENEWABLE RESOURCE EQUIPMENT.
<a href="#">HB1038</a>	D. Altus	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="#">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="#">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="#">HB1389</a>	Mayberry	TO REDUCE THE STATE SALES AND USE TAX RATE ON FOOD AND FOOD INGREDIENTS.
<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.

