

AGENDA
House Committee on Revenue and Taxation
90th General Assembly
Regular Session, 2015

Tuesday, March 17, 2015
10:00 AM
Room 151, State Capitol
Little Rock, Arkansas

Rep. Joe Jett, Chair
Rep. Kim Hendren, Vice Chair
Rep. Stephen Meeks
Rep. Lane Jean
Rep. Charlie Collins
Rep. Jim Dotson

Rep. George B. McGill
Rep. Andy Davis
Rep. Micah S. Neal
Rep. Monte Hodges
Rep. Les Eaves
Rep. Jack Ladyman
Rep. Justin Gonzales

Rep. Clarke Tucker
Rep. Kenneth B. Ferguson
Rep. Lanny Fite
Rep. Tim Lemons
Rep. Vivian Flowers
Rep. Nelda Speaks
Rep. DeAnn Vaught

REGULAR AGENDA

Number	Sponsor	Subtitle
HB1428	Jett	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR UTILITIES USED BY AN IRRIGATION WELL OR A RICE WELL.
HB1429	Jett	TO EXTEND TAX INCENTIVES AND PROVIDE COMPETITIVE TAX EXEMPTIONS TO QUALIFIED MANUFACTURERS OF STEEL.
HB1430	Neal	TO EXTEND THE NET OPERATING LOSS CARRY-FORWARD PERIOD FOR CALCULATING ARKANSAS INCOME TAX; AND TO MAKE TECHNICAL CHANGES.
HB1431	Neal	TO AMEND THE NET OPERATING LOSS CARRY-FORWARD PERIOD FOR CALCULATING ARKANSAS INCOME TAX; AND TO MAKE TECHNICAL CHANGES.
HB1239	J. Mayberry	TO CREATE THE ACHIEVING A BETTER LIFE EXPERIENCE PROGRAM AND TO PROVIDE NEW AVENUES FOR FINANCIAL SELF-SUFFICIENCY FOR ARKANSANS WITH DISABILITIES.
HB1344	Sabin	TO CREATE THE WORKING FAMILIES OPPORTUNITY ACT.
HB1387	Dotson	TO INCREASE THE SALES AND USE TAX EXEMPTION FOR A MOTOR VEHICLE, TRAILER, OR SEMITRAILER.
HB1397	Branscum	TO CREATE AN INCOME TAX EXEMPTION FOR INCENTIVES RECEIVED UNDER THE COMMUNITY MATCH RURAL PHYSICIAN RECRUITMENT PROGRAM.
HB1402	Shepherd	TO AMEND THE INCOME TAX APPLICABLE TO CAPITAL GAINS.
HB1176	Ballinger	TO AMEND THE PROPERTY TAX EXEMPTION FOR DISABLED VETERANS, SURVIVING SPOUSES, AND MINOR DEPENDENT CHILDREN.
HB1410	Sabin	TO AMEND AND EXPAND THE ARKANSAS CENTRAL BUSINESS IMPROVEMENT DISTRICT REHABILITATION AND DEVELOPMENT INVESTMENT TAX CREDIT ACT.
HB1411	Sabin	TO AMEND AND EXPAND THE ARKANSAS ARTS AND CULTURAL DISTRICTS ACT; AND TO CREATE TAX INCENTIVES RELATED TO ARTS AND CULTURAL DISTRICTS.
HB1423	Bell	TO ALLOCATE A PORTION OF PUNITIVE DAMAGES AWARDS TO THE STATE; AND TO CREATE THE TAX RELIEF FUND.
HB1451	C. Douglas	TO EXCLUDE MANUFACTURER REBATES ON MOTOR VEHICLES FROM THE DEFINITIONS USED FOR PURPOSES OF DETERMINING SALES AND USE TAXES.
HB1487	Leding	TO EXEMPT FROM THE INCOME TAX EDUCATION SCHOLARSHIPS, AWARDS, AND GRANTS FROM NONPROFIT VOLUNTEER SERVICE ORGANIZATIONS.
HB1524	Sullivan	TO AMEND THE INCOME TAX LAWS CONCERNING THE DEPRECIATION AND EXPENSING OF PROPERTY.
HB1588	Ballinger	TO EXCLUDE MANUFACTURER REBATES ON MOTOR VEHICLES FROM THE DEFINITIONS USED FOR PURPOSES OF DETERMINING SALES AND USE TAXES.
HB1630	Shepherd	TO CLARIFY THAT PROPERTY USED BY NONPROFIT VETERANS' ORGANIZATIONS IS EXEMPT FROM PROPERTY TAXES.

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HB1662	Jett	TO EXEMPT FROM THE SALES AND USE TAX CERTAIN SERVICES AND PARTS AND OTHER PROPERTY INCORPORATED INTO CERTAIN COMMERCIAL JET AIRCRAFT; AND TO PROVIDE A SALES AND USE TAX EXEMPTION FOR SALES OF AIRCRAFT UNDER CERTAIN CIRCUMSTANCES.
HB1697	G. Hodges	TO AMEND THE ARKANSAS HISTORIC REHABILITATION INCOME TAX CREDIT.
HB1703	D. Douglas	TO AMEND THE ALTERNATIVE FUELS TAX LAW; TO AMEND THE EXCISE TAX LEVIED ON ALTERNATIVE FUELS; TO CREATE A FAIR AND EQUITABLE METHOD OF MAINTAINING THE ROADS IN THE STATE; AND TO DECLARE AN EMERGENCY.
HB1725	Jett	TO AMEND THE WATER RESOURCE CONSERVATION AND DEVELOPMENT INCENTIVES ACT; AND TO AMEND THE INCOME TAX CREDITS AVAILABLE FOR WATER RESOURCE CONSERVATION AND DEVELOPMENT PROJECTS.
HB1756	Dotson	TO ALLOW A TAXPAYER TO APPEAL A FINAL DETERMINATION OR ASSESSMENT OF STATE TAXES BY PAYING A BOND EQUAL TO A PORTION OF THE DELINQUENT TAXES DUE.
HB1772	J. Mayberry	TO AMEND THE LAW CONCERNING THE DISCOUNT AVAILABLE TO TAXPAYERS FOR PROMPT SUBMISSION OF SALES TAXES RETURNS AND PAYMENTS.
HB1775	J. Mayberry	TO PROHIBIT THE COLLECTION OF INTERCHANGE FEES ON CERTAIN TAXES AND FEES; AND TO AMEND THE DISCOUNT AVAILABLE TO TAXPAYERS FOR PROMPT SUBMISSION OF SALES TAXES RETURNS.
HB1794	Gossage	TO CREATE AN INCOME TAX CREDIT FOR RETIRED LAW ENFORCEMENT OFFICERS WHO WORK COLD CASES FOR THE DEPARTMENT OF ARKANSAS STATE POLICE.
HB1817	Rushing	TO AMEND THE LAWS CONCERNING THE REAL PROPERTY TRANSFER TAX; AND TO CLARIFY THE LAWS CONCERNING THE REAL PROPERTY TRANSFER TAX.
HB1866	Gates	TO ALLOW A TAXPAYER TO CLAIM A REFUND OR CREDIT FOR AN OVERPAYMENT OF A STATE TAX DURING THE SAME PERIOD OF TIME THAT THE STATE MAY ASSESS OVERDUE TAXES.
HB1412	C. Fite	TO PHASE IN AN INCOME TAX EXEMPTION FOR RETIREMENT AND SURVIVOR BENEFITS FROM THE UNIFORMED SERVICES.
HB1921	Lemons	TO ENCOURAGE CHARITABLE GIVING AND ELIMINATE PERVERSE AND ABSURD TAXES AND DISINCENTIVES ON CHARITABLE GIVING; AND TO EXEMPT CERTAIN WITHDRAWALS OF STOCK FROM THE SALES AND USE TAX.
HB1930	Leding	TO EQUALIZE THE SALES TAX TREATMENT OF DUES AND MEMBERSHIP FEES FOR CERTAIN CLUBS AND FACILITIES; AND TO LEVY A SALES TAX ON DUES AND MEMBERSHIP FEES TO CERTAIN FACILITIES AND CLUBS.
HB1940	Gates	TO ENCOURAGE CHARITABLE GIVING AND ELIMINATE PERVERSE AND ABSURD TAXES AND DISINCENTIVES ON CHARITABLE GIVING; AND TO EXEMPT CERTAIN WITHDRAWALS OF STOCK FROM THE SALES AND USE TAX.
HB1966	Copeland	CONCERNING THE SALES TAX LEVIED ON THE PURCHASE OF A MOTOR VEHICLE, TRAILER, OR SEMITRAILER WHEN A USED MOTOR VEHICLE, TRAILER, OR SEMITRAILER IS SOLD AS PART OF AN INSURANCE SETTLEMENT RATHER THAN TRADED IN AS CREDIT OR PARTIAL PAYMENT.
HB2000	Gates	TO AMEND THE LAW CONCERNING THE PENALTY IMPOSED FOR PAYING TAXES, LICENSES, OR FEES WITH A CHECK OR OTHER FORM OF PRESENTMENT DRAWN ON AN ACCOUNT WITH INSUFFICIENT FUNDS.
SB341	Irvin	TO CREATE AN INCOME TAX EXEMPTION FOR PAYMENTS FROM AGRICULTURAL DISASTER PROGRAMS.
SB490	B. Sample	TO IMPROVE THE FAIRNESS OF TAX ADMINISTRATION.
SB897	Hester	TO CLARIFY NOTICE PROCEDURES FOR THE SALE OF TAX DELINQUENT LANDS THAT ARE CLAIMED AS A HOMESTEAD.
SB898	Hester	TO CLARIFY THE REDEMPTION RIGHTS OF PERSONS WITH MENTAL DISABILITIES, MINORS, AND MEMBERS OF THE ARMED FORCES TO LAND SOLD FOR DELINQUENT TAXES.
SB900	Hester	CONCERNING THE MAINTENANCE OF TAX-DELINQUENT REAL PROPERTY; AND TO PROTECT THE COMMISSIONER OF STATE LANDS FROM LIABILITY FOR THE CONDITION OF THE PREMISES.

SB906	Hester	TO PROTECT THE COMMISSIONER OF STATE LANDS FROM LIABILITY FOR ACTIONS TAKEN BY A CITY OR TOWN TO CORRECT, REMOVE, OR ABATE CERTAIN CONDITIONS CONCERNING TAX-DELINQUENT LAND.
SB907	Hester	TO REPEAL OBSOLETE LAWS CONCERNING THE REDEMPTION OF TAX-DELINQUENT LAND.
SB908	Hester	AN ACT TO CLARIFY THE TENDER OF PAYMENT TO SET ASIDE THE SALE OF TAX-DELINQUENT LAND.

DEFERRED

Number	Sponsor	Subtitle
HB1048	K. Hendren	TO CONVERT THE MOTOR FUEL, DISTILLATE SPECIAL FUEL, AND LIQUEFIED GAS SPECIAL FUEL TAXES TO A PERCENTAGE OF THE SALES PRICE; TO DEDICATE EXCESS REVENUES TO THE REPAYMENT OF AMENDMENT 91 BONDS; AND TO DECLARE AN EMERGENCY.
HB1112	Sabin	TO AMEND THE LAW CONCERNING THE SALES AND USE TAX EXEMPTION FOR SALES BY A CHARITABLE ORGANIZATION.
HB1173	Womack	TO AMEND THE COUNTY AND REGIONAL INDUSTRIAL DEVELOPMENT COMPANY ACT; AND TO EXTEND THE TAX CREDIT ALLOWED UNDER THE COUNTY AND REGIONAL INDUSTRIAL DEVELOPMENT COMPANY ACT.
HB1187	Leding	TO PROVIDE A TAX CREDIT AGAINST INCOME TAX FOR BUSINESSES WHO EMPLOY RECENTLY RETURNED COMBAT VETERANS.
HB1259	Jett	TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS FOR AND REPAIR OF AGRICULTURAL EQUIPMENT AND MACHINERY.
HB1275	Leding	TO PERMIT A TAX CREDIT FOR EMPLOYERS PROVIDING PAID FAMILY AND MEDICAL LEAVE TO QUALIFIED EMPLOYEES.
HB1308	S. Meeks	TO STAY THE COLLECTION OF DELINQUENT PERSONAL PROPERTY TAXES PENDING APPEAL OF THE PERSONAL PROPERTY TAX ASSESSMENT.