

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

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**Thursday, March 19, 2015**  
**10:00 AM**  
**Room 151, State Capitol**  
**Little Rock, Arkansas**

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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

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**CONCUR IN SENATE AMENDMENT**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1178</a>	Pitsch	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR A LESSEE OF AN INTERMODAL AUTHORITY IN CERTAIN CIRCUMSTANCES.
<a href="#">HB1406</a>	Bentley	TO ALLOW THE SECRETARY OF STATE TO SETTLE CERTAIN CORPORATE FRANCHISE TAX DISPUTES.

**REGULAR AGENDA**

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

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GRANTS FROM NONPROFIT VOLUNTEER SERVICE ORGANIZATIONS.

<a href="#">HB1524</a>	Sullivan	TO AMEND THE INCOME TAX LAWS CONCERNING THE DEPRECIATION AND EXPENSING OF PROPERTY.
<a href="#">HB1588</a>	Ballinger	TO EXCLUDE MANUFACTURER REBATES ON MOTOR VEHICLES FROM THE DEFINITIONS USED FOR PURPOSES OF DETERMINING SALES AND USE TAXES.
<a href="#">HB1630</a>	Shepherd	TO CLARIFY THAT PROPERTY USED BY NONPROFIT VETERANS' ORGANIZATIONS IS EXEMPT FROM PROPERTY TAXES.
<a href="#">HB1662</a>	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.
<a href="#">HB1697</a>	G. Hodges	TO AMEND THE ARKANSAS HISTORIC REHABILITATION INCOME TAX CREDIT.
<a href="#">HB1725</a>	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.
<a href="#">HB1756</a>	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.
<a href="#">HB1772</a>	J. Mayberry	TO AMEND THE LAW CONCERNING THE DISCOUNT AVAILABLE TO TAXPAYERS FOR PROMPT SUBMISSION OF SALES TAXES RETURNS AND PAYMENTS.
<a href="#">HB1775</a>	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.
<a href="#">HB1794</a>	Gossage	TO CREATE AN INCOME TAX CREDIT FOR RETIRED LAW ENFORCEMENT OFFICERS WHO WORK COLD CASES FOR THE DEPARTMENT OF ARKANSAS STATE POLICE.
<a href="#">HB1866</a>	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.
<a href="#">HB1412</a>	C. Fite	TO PHASE IN AN INCOME TAX EXEMPTION FOR RETIREMENT AND SURVIVOR BENEFITS FROM THE UNIFORMED SERVICES.
<a href="#">HB1921</a>	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.
<a href="#">HB1930</a>	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.
<a href="#">HB1940</a>	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.
<a href="#">HB1966</a>	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.
<a href="#">HB2000</a>	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.
<a href="#">SB341</a>	Irvin	TO CREATE AN INCOME TAX EXEMPTION FOR PAYMENTS FROM AGRICULTURAL DISASTER PROGRAMS.
<a href="#">SB490</a>	B. Sample	TO IMPROVE THE FAIRNESS OF TAX ADMINISTRATION.
<a href="#">HB1308</a>	S. Meeks	TO STAY THE COLLECTION OF DELINQUENT PERSONAL PROPERTY TAXES PENDING APPEAL OF THE PERSONAL PROPERTY TAX ASSESSMENT.
<a href="#">HB1383</a>	Collins	TO REDUCE THE INCOME TAX APPLICABLE TO CAPITAL GAINS.
<a href="#">HB1384</a>	Collins	TO REDUCE INCOME TAXES.
<a href="#">HB1745</a>	Sorvillo	TO ESTABLISH AN INDIVIDUAL INCOME TAX CREDIT OPPORTUNITY SCHOLARSHIP PROGRAM; AND TO CREATE AN INCOME TAX CREDIT FOR TUITION PAYMENTS FOR

DEPENDENTS WITH CERTAIN DISABILITIES.

<a href="#">HB1890</a>	Davis	TO CLARIFY THE TAX TREATMENT OF CERTAIN FOOD PRODUCTS; AND TO AMEND THE COLLECTION PROCEDURE FOR TAXES RELATED TO CERTAIN FOOD PRODUCTS.
<a href="#">HB1902</a>	Sabin	TO AMEND THE LAW CONCERNING COMPENSATION AND BENEFITS OF STATE EMPLOYEES; AND TO ALLOW A STATE EMPLOYEE TO CONTRIBUTE TO CERTAIN COLLEGE SAVINGS PLANS WITH A VOLUNTARY DEDUCTION FROM HIS OR HER PAY.
<a href="#">HB1916</a>	Gonzales	TO REQUIRE THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO REPORT ON THE REVENUE IMPACT OF EACH TAX AND EACH TAX CREDIT, DEDUCTION, AND EXEMPTION.
<a href="#">SB925</a>	Files	TO EXEMPT OUT-OF-STATE BUSINESSES AND THEIR EMPLOYEES FROM CERTAIN TAXES AND REGULATORY REQUIREMENTS DURING A DISASTER RESPONSE PERIOD; AND TO DECLARE AN EMERGENCY.

**DEFERRED**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1048</a>	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.
<a href="#">HB1112</a>	Sabin	TO AMEND THE LAW CONCERNING THE SALES AND USE TAX EXEMPTION FOR SALES BY A CHARITABLE ORGANIZATION.
<a href="#">HB1173</a>	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.
<a href="#">HB1187</a>	Leding	TO PROVIDE A TAX CREDIT AGAINST INCOME TAX FOR BUSINESSES WHO EMPLOY RECENTLY RETURNED COMBAT VETERANS.
<a href="#">HB1259</a>	Jett	TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS FOR AND REPAIR OF AGRICULTURAL EQUIPMENT AND MACHINERY.
<a href="#">HB1275</a>	Leding	TO PERMIT A TAX CREDIT FOR EMPLOYERS PROVIDING PAID FAMILY AND MEDICAL LEAVE TO QUALIFIED EMPLOYEES.