

AGENDA
Revised 3-24-15 @ 6:40 p.m. (added SB490)
Senate Committee on Revenue and Taxation
90th General Assembly
Regular Session, 2015

Wednesday, March 25, 2015

10:00 AM

OSC, State Capitol
Little Rock, Arkansas

Sen. Jake Files, Chair
Sen. Larry Teague, Vice Chair
Sen. Jason Rapert
Sen. Jonathan Dismang

Sen. Bill Sample
Sen. Bruce Maloch
Sen. Jimmy Hickey
Sen. Bart Hester

CONCUR IN HOUSE AMENDMENT

Number	Sponsor	Subtitle
SB490	B. Sample	TO IMPROVE THE FAIRNESS OF TAX ADMINISTRATION.

REGULAR AGENDA

Number	Sponsor	Subtitle
SB527	A. Clark	TO REQUIRE CERTAIN NOTICE AND REPORTING REQUIREMENTS FOR INTERNET SALES.
SB560	A. Clark	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.
SB725	Files	TO AMEND THE ARKANSAS SOFT DRINK TAX ACT; AND TO AMEND THE CALCULATION OF TAXES ON SOFT DRINK SYRUP AND SIMPLE SYRUP.
SB332	Files	TO AMEND THE LAWS CONCERNING THE SALES AND USE TAX APPLICABLE TO THE PARTIAL REPLACEMENT AND REPAIR OF CERTAIN MACHINERY AND EQUIPMENT USED IN MANUFACTURING; AND TO DECLARE AN EMERGENCY.
SB782	Irvin	TO PHASE IN AN INCOME TAX EXEMPTION FOR RETIREMENT AND SURVIVOR BENEFITS FROM THE UNIFORMED SERVICES.
SB834	Elliott	TO CREATE AN INCOME TAX EXEMPTION FOR CERTAIN AWARDS, GRANTS, AND SCHOLARSHIPS AWARDED BY A NONPROFIT VOLUNTEER SERVICE ORGANIZATION.
SB839	Files	TO AMEND THE DISTRIBUTION OF CERTAIN REAL PROPERTY TRANSFER TAX REVENUES; AND TO PROVIDE A SOURCE OF FUNDING FOR THE U.S. MARSHALS MUSEUM.
SB865	B. Sample	TO PROVIDE A RIGHT TO ATTORNEY'S FEES FOR TAXPAYERS SEEKING JUDICIAL RELIEF; AND TO AMEND THE TAXPAYER BILL OF RIGHTS TO INCLUDE A RIGHT TO REIMBURSEMENT OF FEES AND OTHER COSTS.
SB916	B. Sample	TO DEDICATE THE SALES AND USE TAX REVENUE GENERATED FROM SELLERS THAT DO NOT HAVE A PHYSICAL PRESENCE IN THE STATE TO THE ARKANSAS STATE HIGHWAY AND TRANSPORTATION DEPARTMENT WHEN CERTAIN CONDITIONS ARE MET.
SB924	Files	TO CREATE AN INVESTMENT TAX CREDIT FOR CAPITAL IMPROVEMENTS RELATING TO WATER TRANSPORTATION IN THE STATE.
SB1040	B. Sample	TO AMEND THE INTEREST RATES APPLICABLE TO STATE TAX DEFICIENCIES AND OVERPAYMENTS.
HB1941	Neal	TO EXEMPT CERTAIN ADVERTISING AND PROMOTION TAX RECORDS FROM BEING RELEASED UNDER THE FREEDOM OF INFORMATION ACT OF 1967.
HB1375	J. Mayberry	TO ALLOW LOCAL GOVERNMENTS TO LEVY TAXES ON ALCOHOLIC BEVERAGES.
HB1817	Rushing	TO AMEND THE LAWS CONCERNING THE REAL PROPERTY TRANSFER TAX; AND TO CLARIFY THE LAWS CONCERNING THE REAL PROPERTY TRANSFER TAX.

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[SB864](#) B. Sample TO AMEND THE ARKANSAS TOURISM DEVELOPMENT ACT; AND TO PROVIDE TAX INCENTIVES FOR DEVELOPMENT PROJECTS THAT ARE IN AREAS THAT ARE IN NEED OF REDEVELOPMENT.

SHELL BILLS

Number	Sponsor	Subtitle
SB632	Teague	TO AMEND THE LAW CONCERNING THE OFFSET ALLOWED AGAINST THE PREMIUM TAX CREDIT.
SB843	Hickey	TO AMEND THE AMENDMENT 82 BIG RIVER STEEL PROJECT TAX PROVISIONS OF ACTS 2013, NO. 1084, AND ACTS 2013, NO. 1476.
SB905	Hickey	TO AMEND THE LAW CONCERNING TOBACCO; AND TO AMEND THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977.
SB960	Hester	TO CLARIFY THE NOTICE REQUIREMENTS CONCERNING TAX DELINQUENT LAND.
SB972	E. Williams	TO AMEND THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977 AND OTHER TOBACCO STATUTES.
SB1017	Hester	TO REVISE THE TAX ON FOOD AND OTHER GROCERY ITEMS.
SB1048	Rapert	TO AMEND THE LAW CONCERNING THE ASSESSMENT OF PROPERTY TAXES ON LIVESTOCK.

DEFERRED

Number	Sponsor	Subtitle
SB95	J. Woods	TO CREATE A SALES AND USE TAX EXEMPTION FOR CERTAIN SERVICE ORGANIZATIONS.
HB1132	M. Hodges	TO MODIFY THE ALLOCATION OF RECYCLING TAX CREDIT AMONG OWNERS IF AN ARKANSAS PUBLIC RETIREMENT SYSTEM IS AN OWNER; AND TO DECLARE AN EMERGENCY.
SB696	Rice	TO AMEND THE LAW PERTAINING TO THE ARKANSAS HISTORIC REHABILITATION INCOME TAX CREDIT.
SB833	Maloch	TO AMEND THE VALUATION PROCEDURES USED FOR PURPOSES OF AD VALOREM TAXES; AND TO PROVIDE A VALUATION METHOD FOR NATURAL GAS PIPING AND EQUIPMENT USED IN A NATURAL GAS PRODUCTION.
SB873	B. Pierce	TO PROVIDE AN INCREASED HOMESTEAD PROPERTY TAX CREDIT FOR PERSONS OVER A CERTAIN AGE.