

AGENDA (Revised 4-3-23 @ 9:20 PM)
Added HB1803
House Committee on Revenue and Taxation

Tuesday, April 4, 2023
10:00 AM
Room 151, State Capitol
Little Rock, Arkansas

Rep. Les D. Eaves, Chair
Rep. Howard M. Beaty, Jr., Vice-Chair
Rep. Lane Jean
Rep. Robin Lundstrum
Rep. Karilyn Brown
Rep. Jack Fortner
Rep. Frances Cavanaugh

Rep. Johnny Rye
Rep. Steve Hollowell
Rep. Roger D. Lynch
Rep. Les Warren
Rep. Jim Wooten
Rep. Julie Mayberry
Rep. Richard McGrew

Rep. David Ray
Rep. Delia J. Haak
Rep. John P. Carr
Rep. Tony Furman
Rep. Rebecca Burkes
Rep. Mindy McAlindon

REGULAR AGENDA

Number	Sponsor	Subtitle
HB1045	Beaty Jr.	TO ENHANCE ECONOMIC COMPETITIVENESS BY PHASING OUT THE THROWBACK RULE.
HB1803	J. Mayberry	TO AMEND PROPOSED REFERRED ACT 1 OF 1994, ALSO KNOWN AS THE ARKANSAS SOFT DRINK TAX PROPOSED REFERRED ACT; AND TO AUTHORIZE SOFT DRINK TAX REVENUES TO BE USED FOR SALARIES OF PUBLIC SCHOOL NURSES.
HB1818	Beaty Jr.	TO AMEND THE LAW CONCERNING THE PREPAYMENT OF SALES TAX; TO INCREASE THE THRESHOLD FOR THE REQUIREMENT THAT CERTAIN RETAILERS PREPAY SALES TAX; AND TO DECLARE AN EMERGENCY.
HB1821	C. Fite	TO AMEND THE LAW CONCERNING THE RENTAL VEHICLE TAX; AND TO AMEND THE DISTRIBUTION AND USE OF REVENUES DERIVED FROM THE RENTAL VEHICLE TAX.
SB314	D. Wallace	TO AMEND THE DEFINITION OF "QUALIFIED STEEL SPECIALTY PRODUCTS MANUFACTURING FACILITY" FOR THE PURPOSE OF THE INCOME TAX CREDIT FOR WASTE REDUCTION, REUSE, OR RECYCLING EQUIPMENT; AND TO DECLARE AN EMERGENCY.
SB419	J. Dismang	TO EXTEND THE SUNSET DATE FOR THE ARKANSAS MEDICAL MARIJUANA SPECIAL PRIVILEGE TAX ACT OF 2017; AND TO DECLARE AN EMERGENCY.
SB434	J. Dismang	TO REDUCE THE NUMBER OF EMPLOYEES REQUIRED TO MANDATE THE ELECTRONIC FILING OF ANNUAL WITHHOLDING STATEMENTS AND TO REDUCE THE METHODS BY WHICH AN EMPLOYER CAN FILE ANNUAL WITHHOLDING STATEMENTS.
SB461	J. Dismang	TO AMEND THE ARKANSAS HISTORIC REHABILITATION INCOME TAX CREDIT ACT; AND TO AMEND THE AMOUNT OF THE ARKANSAS HISTORIC REHABILITATION INCOME TAX CREDIT.
SB462	J. Dismang	TO EXTEND THE APPLICATION PERIOD FOR THE ARKANSAS MAJOR HISTORIC REHABILITATION INCOME TAX CREDIT ACT.
SB479	J. Dismang	TO AMEND THE DISTRIBUTIONS FROM THE GENERAL REVENUE FUND ACCOUNT; AND TO TRANSFER REVENUES TO THE RESTRICTED RESERVE FUND TO BE USED TO ADDRESS FOOD INSECURITY AND HEALTH NEEDS.

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SB482	J. Dismang	TO AMEND THE INCOME TAX ACT OF 1929; AND TO PROVIDE AN APPORTIONMENT FORMULA FOR THE INCOME OF RAILROADS.
SB488	Hickey	TO REPEAL AN OBSOLETE REPORTING REQUIREMENT REGARDING PROPERTY TAX REVENUE.
SB441	D. Wallace	TO AMEND THE SALES AND USE TAX LAWS CONCERNING EXEMPTIONS RELATED TO CERTAIN MACHINERY AND EQUIPMENT; AND TO ALLOW A SALES AND USE TAX EXEMPTION FOR CERTAIN MACHINERY AND EQUIPMENT PLACED IN INVENTORY.
SB549	J. Dismang	TO REDUCE THE INCOME TAX RATES APPLICABLE TO INDIVIDUALS, TRUSTS, ESTATES, AND CORPORATIONS.

DEFERRED BILLS

Number	Sponsor	Subtitle
HB1003	J. Mayberry	TO CREATE INCOME TAX CREDITS FOR BEGINNING FARMERS AND OWNERS OF AGRICULTURAL ASSETS.
HB1012	Ray	TO AMEND THE STANDARD DEDUCTION FOR INCOME TAX PURPOSES; AND TO INCREASE THE STANDARD DEDUCTION.
HB1016	Ray	TO CREATE THE INFLATION REDUCTION ACT OF 2023.
HB1044	Beaty Jr.	TO ADOPT FEDERAL LAW CONCERNING INCOME TAX DEDUCTIONS FOR DEPRECIATION AND THE EXPENSING OF PROPERTY.
HB1046	Ray	TO AMEND THE LAW GOVERNING STATE SALES AND USE TAXES REGARDING WHEELCHAIR-ACCESSIBLE MOTOR VEHICLES.
HB1089	C. Fite	TO EXEMPT MORGAN NICK FOUNDATION FROM SALES AND USE TAX.
HB1097	Ray	TO REDUCE THE TOP MARGINAL TAX RATE FOR INDIVIDUAL TAXPAYERS.
HB1116	Cavanaugh	TO CREATE AN INCOME TAX CREDIT FOR TAXPAYERS SIXTY-FIVE (65) AND OLDER IN AN AMOUNT EQUAL TO THE TAXPAYER'S PROPERTY TAX PAYMENT ON A HOMESTEAD.
HB1146	Underwood	TO PROTECT ARKANSAS TAXPAYERS FROM A TAX TO COLLECT TAXES.
HB1152	Vaught	TO CREATE AN INCOME TAX EXEMPTION FOR TEACHERS.
HB1158	J. Mayberry	TO CREATE THE EARLY CHILDHOOD EDUCATION WORKFORCE QUALITY INCENTIVE ACT; AND TO CREATE INCOME TAX CREDITS FOR CERTAIN EARLY CHILDHOOD EDUCATION WORKERS AND FOR ELIGIBLE BUSINESS CHILDCARE EXPENSES.
HB1190	Beck	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR CERTAIN UTILITIES USED BY A SWINE FARM.
HB1194	L. Johnson	TO EXEMPT A MANUFACTURER'S REBATE ON A MOTOR VEHICLE FROM SALES AND USE TAX; AND TO EXCLUDE A MANUFACTURER'S REBATE ON A MOTOR VEHICLE FROM THE DEFINITION OF "SALES PRICE" USED FOR PURPOSES OF DETERMINING SALES AND USE TAXES.
HB1195	L. Johnson	TO AMEND THE SALES TAX LEVIED ON CERTAIN SERVICES; AND TO EXEMPT RESIDENTIAL CLEANING AND JANITORIAL WORK FROM THE SALES TAX.
HB1221	Vaught	TO EXCLUDE CERTAIN INVOLUNTARY SALES OF LIVESTOCK FROM GROSS INCOME UNDER THE INCOME TAX ACT OF 1929.
HB1235	Crawford	TO CREATE AN EXEMPTION FROM SALES TAX FOR ALL PURCHASES BY A NONPROFIT THAT WORKS WITH ARKANSAS CITIZENS WHO HAVE BEEN DIAGNOSED WITH A DEVELOPMENTAL DISABILITY OR DEVELOPMENTAL DELAY.

HB1239	Underwood	TO AMEND LAWS CONCERNING THE CORPORATE FRANCHISE TAX; TO REPEAL THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979; AND TO MAKE CONFORMING CHANGES.
HB1240	Lundstrum	TO AMEND THE INCOME TAX LAWS RELATING TO CERTAIN TRUSTS; TO PRESERVE CERTAIN TRUST ASSETS; AND TO EXEMPT CERTAIN TRUSTS FROM INCOME TAX.
HB1241	Painter	TO CREATE A REFUNDABLE TAX CREDIT FOR CERTAIN VOLUNTEER FIREFIGHTERS.
HB1299	C. Cooper	TO CREATE A TAX CREDIT FOR CONTRIBUTIONS TO A PREGNANCY RESOURCE CENTER.
HB1317	Pilkington	TO PROVIDE FOR A REDUCED SALES AND USE TAX RATE FOR NATURAL GAS, ELECTRICITY, AND COAL USED BY A DATA CENTER; AND TO DECLARE AN EMERGENCY.
HB1330	R. Scott Richardson	TO AMEND THE LAW CONCERNING TAX-DELINQUENT PROPERTY; AND TO PROVIDE RESTRICTIONS ON THE FORFEITURE OF TAX-DELINQUENT HOMESTEADS AND REAL PROPERTY USED FOR FARMING.
HB1400	Hudson	TO ADOPT THE FEDERAL TAX CREDIT FOR EMPLOYERS WHO PROVIDE PAID FAMILY AND MEDICAL LEAVE FOR THEIR EMPLOYEES.
HB1421	L. Johnson	TO CREATE AN INCOME TAX CREDIT FOR CONTRIBUTIONS TO CERTAIN RURAL HOSPITAL ORGANIZATIONS; AND TO CREATE THE HELPING ENHANCE ACCESS TO RURAL TREATMENT (HEART) ACT.
HB1422	L. Johnson	TO ENACT THE PRECEPTOR TAX INCENTIVE PROGRAM; AND TO PROVIDE INCENTIVES FOR CERTAIN MEDICAL OR COUNSELING PROFESSIONALS TO TRAIN STUDENTS WHO ARE LEARNING TO BECOME MEDICAL OR COUNSELING PROFESSIONALS.
HB1450	J. Moore	TO AMEND THE ADDITIONAL PENALTIES PROVIDED FOR FAILURE TO COMPLY WITH STATE TAX PROCEDURE; AND TO REPEAL THE ADDITIONAL PENALTY FOR FAILING TO MAKE REQUIRED QUARTERLY ESTIMATED INCOME TAX PAYMENTS.
HB1465	Crawford	TO PROVIDE A STATE SALES TAX EXEMPTION FOR DISABLED VETERANS.
HB1476	Pilkington	TO CREATE A SALES AND USE TAX EXEMPTION FOR ELECTRICITY SOLD TO A DATA CENTER; AND TO DECLARE AN EMERGENCY.
HB1478	Eaves	TO AMEND THE SALES AND USE TAX EXEMPTION FOR COMMERCIAL JET AIRCRAFT.
HB1491	Cavanaugh	TO REQUIRE THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO ADOPT RULES BEFORE ASSESSING OR COLLECTING CERTAIN TAXES.
HB1506	Beaty Jr.	TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS PURCHASED TO REPAIR AGRICULTURAL EQUIPMENT AND MACHINERY AND TIMBER EQUIPMENT AND MACHINERY.
HB1661	Underwood	TO REPEAL THE SALES AND USE TAX ON FOOD AND FOOD INGREDIENTS; AND TO EXEMPT FOOD AND FOOD INGREDIENTS FROM SALES AND USE TAX.
HB1669	Pilkington	TO ELIMINATE BARRIERS TO STARTING A NEW BUSINESS; TO AMEND ARKANSAS INCOME TAX LAW; TO ALLOW CERTAIN NEW BUSINESSES TO DEFER PAYING CERTAIN INCOME TAXES; AND TO CREATE THE ARKANSAS ENTREPRENEUR EXTENSION PROGRAM.
HB1680	Wardlaw	TO CREATE THE ARKANSAS PRIVATE LANDS CONSERVATION INCOME TAX CREDIT ACT.
HB1717	Lundstrum	TO EXEMPT OVER-THE-COUNTER DRUGS PRESCRIBED BY A MEDICAL PROFESSIONAL FROM SALES AND USE TAX; AND TO CLARIFY WHICH MEDICAL PROFESSIONALS MAY PRESCRIBE DRUGS THAT ARE EXEMPT FROM

SALES AND USE TAX.

HB1730	John Carr	TO PROVIDE THAT BUILDINGS USED AS DEDICATED CHURCH PROPERTY ARE EXEMPT FROM PROPERTY TAX REGARDLESS OF WHETHER THE BUILDING IS OWNED OR LEASED BY THE CHURCH USING THE PROPERTY.
HB1740	Warren	TO CREATE A SALES AND USE TAX EXEMPTION FOR SALES TO THE YOUNG MEN'S CHRISTIAN ASSOCIATION.
HB1774	J. Moore	TO EXEMPT FROM GROSS INCOME A GAIN BY A TAXPAYER RESULTING FROM THE ACQUISITION OF PROPERTY UNDER THE RIGHT OF EMINENT DOMAIN OR THE THREAT OF CONDEMNATION.
HB1796	McCullough	TO CREATE A SALES TAX HOLIDAY FOR GUN SAFES AND GUN SAFETY DEVICES.
HB1806	Schulz	TO PROVIDE FOR THE USE OF ADDITIONAL REVENUES BY THE DIVISION OF ARKANSAS STATE POLICE; AND TO AMEND THE LAW CONCERNING THE USE OF REVENUES RECEIVED FROM AUTO AUCTION FEES.
HB1807	Schulz	TO AMEND THE LAW CONCERNING THE REVENUES DEPOSITED INTO THE CRIME INFORMATION SYSTEM FUND; AND TO INCREASE THE AMOUNT OF REVENUE FROM SOLID WASTE MANAGEMENT FEES THAT IS DEPOSITED INTO THE CRIME INFORMATION SYSTEM FUND.
HB1814	K. Brown	TO CREATE AN INCOME TAX CHECK-OFF PROGRAM FOR THE ARKANSAS VETERANS CEMETERY FOUNDATION; AND TO CREATE A SALES AND USE TAX EXEMPTION FOR SALES TO THE ARKANSAS VETERANS CEMETERY FOUNDATION.
HB1815	K. Ferguson	TO CREATE AN INCOME TAX CREDIT FOR FAMILY CAREGIVERS.