AGENDA (Revised 4-9-13 @ 12:35 p.m.) Senate Committee on Revenue and Taxation 89th General Assembly Regular Session, 2013

Wednesday, April 10, 2013 10:00 AM OSC, State Capitol Little Rock, Arkansas

Sen. Jake Files, Chair Sen. Larry Teague, Vice Chair Sen. David Johnson Sen. Michael Lamoureux Sen. Bill Sample Sen. Bruce Maloch Sen. David J. Sanders Sen. Bart Hester

CONCUR IN HOUSE AMENDMENT					
Number	Sponsor	Subtitle			
<u>SB541</u>	Maloch	TO ALLOW REVENUES FROM THE TEMPORARY SALES AND USE TAX LEVIED UNDER AMENDMENT 91 TO THE ARKANSAS CONSTITUTION TO BE PLEDGED TO RETIRE LOCAL CAPITAL IMPROVEMENT BONDS ISSUED FOR CERTAIN PROJECTS.			
SB297	J. Dismana	TO AID THE ADMINISTRATION, SALE, AND CONVEYANCE OF TAX-DELINQUENT LANDS.			

REGULAR AGENDA					
Number	Sponsor	Subtitle			
<u>SB135</u>	Rapert	TO REDUCE THE STATE SALES AND USE TAX ON FOOD AND FOOD INGREDIENTS IF CERTAIN FUND BALANCES EXIST; AND TO DECLARE AN EMERGENCY.			
<u>SB262</u>	A. Clark	TO FACILITATE AND ENCOURAGE CHARITABLE DONATIONS; AND TO EXEMPT FROM THE SALES AND USE TAX SELLERS' DONATIONS OF TANGIBLE PERSONAL PROPERTY TO CHARITABLE ORGANIZATIONS OR FOR CHARITABLE CAUSES.			
<u>SB299</u>	Teague	TO AMEND THE SALES AND USE TAX EXEMPTION FOR TIMBER HARVESTING MACHINERY, EQUIPMENT, AND RELATED ATTACHMENTS; AND TO DECLARE AN EMERGENCY.			
<u>SB11</u>	G. Stubblefield	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR EXPENDABLE SUPPLIES FOR FARM MACHINERY.			
<u>SB306</u>	J. Key	TO INCREASE THE INCOME TAX EXEMPTION FOR RETIREMENT AND DISABILITY BENEFITS; TO PROVIDE A COST-OF-LIVING ADJUSTMENT TO THE INCOME TAX EXEMPTION FOR RETIREMENT AND DISABILITY BENEFITS.			
<u>SB334</u>	Files	TO REDUCE THE SALES AND USE TAX RELATING TO THE PARTIAL REPLACEMENT AND REPAIR OF MACHINERY AND EQUIPMENT USED DIRECTLY IN MANUFACTURING; TO PROVIDE A REFUND MECHANISM FOR CERTAIN SALES AND USE TAXES; AND TO DECLARE AN EMERGENCY.			
<u>SR12</u>	J. Hendren	TO URGE THE UNITED STATES CONGRESS TO RETURN CERTAIN FUNDS TO ARKANSAS IF ARKANSAS DOES NOT PARTICIPATE IN THE PROPOSED MEDICAID EXPANSION.			
<u>SB607</u>	J. Hutchinson	AN ACT CONCERNING ELECTRONIC PAYMENT TRANSACTIONS UNDER THE ALCOHOLIC BEVERAGES LAW AND TO DECLARE AND EMERGENCY.			
<u>SB783</u>	J. Key	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR CERTAIN PREGNANCY RESOURCE CENTERS.			
<u>SB853</u>	Teague	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR DENTAL APPLIANCES SOLD BY OR TO DENTISTS OR CERTAIN OTHER PROFESSIONALS.			
SB876	B. Sample	TO REPEAL THE SALES AND USE TAX EXEMPTION FOR CLASS SIX AND CLASS SEVEN			

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		TRUCKS AND SEMITRAILERS AND TO REPEAL THE PROVISIONS ENACTED TO OFFSET
		THE GENERAL REVENUES LOST AS A RESULT OF THE EXEMPTION.
<u>SB941</u>	B. Sample	TO CREATE AN INCOME TAX EXEMPTION FOR QUALIFIED DROP-IN BIOFUELS MANUFACTURERS.
<u>SB1000</u>	A. Clark	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR CERTAIN PAINTS, PRIMERS, BONDING AGENTS, AND OTHER CHEMICALS.
<u>SB1006</u>	J. Hutchinson	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR NONPROFIT BLOOD DONATION ORGANIZATIONS.
<u>SB1056</u>	Hester	TO PROVIDE A PREMIUM TAX CREDIT FOR INSURANCE COMPANIES THAT INVEST IN ARKANSAS SECURITIES.
<u>SB1185</u>	D. Sanders	TO ALLOW TAXPAYERS TO DEDUCT CREDIT CARD INTERCHANGE FEES CHARGED ON CERTAIN SALES AND USE TAXES COLLECTED AND REMITTED TO THE STATE.
<u>HB1039</u>	Wardlaw	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR UTILITIES USED BY QUALIFYING AGRICULTURAL STRUCTURES AND QUALIFYING AQUACULTURE AND HORTICULTURE EQUIPMENT.
<u>SB740</u>	J. English	TO PROVIDE K-12 SCHOLARSHIPS TO ECONOMICALLY DISADVANTAGED STUDENTS BY PROVIDING A TAX CREDIT FOR CONTRIBUTIONS TO NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS; AND TO DECLARE AN EMERGENCY.
<u>HB1618</u>	Baine	TO REQUIRE WHOLESALERS TO REPORT CERTAIN INFORMATION TO THE ARKANSAS TOBACCO CONTROL BOARD; AND TO PROTECT INFORMATION IN THE REQUIRED REPORT FROM DISCLOSURE.
<u>HB1619</u>	Baine	CONCERNING THE REGULATION OF TOBACCO PRODUCTS; TO AMEND THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977; AND TO MAKE TECHNICAL CHANGES.
<u>SB577</u>	J. English	TO EXEMPT FROM INCOME TAX A LIMITED AMOUNT OF RETIREMENT BENEFITS RECEIVED FOR SERVICE IN THE ARMED FORCES.
HB1832	Williams	THE NEW MARKETS JOBS ACT OF 2013.
<u>SB1046</u>	J. Woods	TO AMEND THE AD VALOREM TAX AS IT APPLIES TO CERTAIN PROPERTY OF PROVIDERS OF COMMERCIAL MOBILE SERVICE.
<u>HB1766</u>	Jean	TO PROVIDE ADDITIONAL MEASURES TO COLLECT DELINQUENT PROPERTY TAXES, PENALTIES, AND INTEREST ON MINERAL RIGHTS.
<u>HB1866</u>	Kerr	TO ADOPT CURRENT INTERNAL REVENUE CODE PROVISIONS CONCERNING THE COMPUTATION OF INCOME TAX WHEN A TAXPAYER RESTORES AN AMOUNT HELD UNDER A CLAIM OF RIGHT.
<u>SB1080</u>	Files	TO CREATE A TASK FORCE TO STUDY THE TAXATION OF NONALCOHOLIC BEVERAGES.
<u>HB1934</u>	Wardlaw	TO ENHANCE THE COLLECTION OF SOLID WASTE FEES RESULTING FROM THE STATE MANDATE FOR THE COLLECTION AND DISPOSAL OF SOLID WASTE.
<u>SB1091</u>	Files	TO LIMIT THE AD VALOREM TAX ASSESSED ON CERTAIN UTILITIES AND CARRIERS; TO AMEND THE DISPOSITION OF REVENUES GENERATED BY THE AD VALOREM TAX ASSESSED ON CERTAIN UTILITIES AND CARRIERS.
		SHELL BILLS
Number	Sponsor	Subtitle
<u>SB245</u>	J. Dismang	TO REQUIRE THAT CERTAIN INFORMATION BE INCLUDED ON INDIVIDUAL INCOME TAX FORMS; AND TO ENABLE THE STATE TO TRACK CERTAIN INFORMATION RELEVANT TO INDIVIDUAL INCOME TAXES.
<u>SB791</u>	B. Sample	TO REDUCE THE SALES AND USE TAX ON NATURAL GAS AND ELECTRICITY USED BY MANUFACTURERS.
<u>SB927</u>	Teague	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR UTILITIES USED FOR AGRICULTURAL PURPOSES.
SB975	J. Dismang	TO AMEND THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977.
SB983	D. Sanders	TO CREATE THE ARKANSAS INCOME TAX REDUCTION ACT.
SB1025	K. Ingram	TO AMEND THE LAW CONCERNING METHOD FOR LEVYING AND DETERMINING THE
		ALTERNATIVE TAX FUEL RATE AND TO AMEND THE LAW CONCERNING THE

		ADMINISTRATION OF THE ALTERNATIVE FUEL TAX.				
<u>SB1077</u>	Files	TO AMEND ARKANSAS LAW CONCERNING THE TAXATION OF NONALCOHOLIC BEVERAGES.				
SB1078	Files	TO REDUCE THE TAXES LEVIED ON CIGARETTES.				
SB1079	Files	TO REDUCE THE TAXES LEVIED ON TOBACCO PRODUCTS.				
<u>SB1082</u>	Files	TO LIMIT THE AD VALOREM TAX ON WATER TRANSPORTATION COMPANIES AND OTHER UTILITIES AND CARRIERS.				
<u>SB1083</u>	Files	TO CREATE AN INCOME TAX CREDIT FOR TAXES PAID UNDER THE ARKANSAS SOFT DRINK TAX ACT.				
<u>SB1105</u>	Rapert	TO AMEND ARKANSAS LAW CONCERNING THE ASSESSMENT OF PROPERTY TAXES ON CERTAIN PERSONAL PROPERTY.				
<u>SB1149</u>	E. Williams	TO AMEND THE PROVISIONS OF THE ARKANSAS CODE RELATING TO INCOME TAX.				
	DEFERRED					
Number	Sponsor	Subtitle				
<u>SB1026</u>	K. Ingram	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.				
<u>SB1027</u>	K. Ingram	TO DEDICATE THE SALES AND USE TAX REVENUE GENERATED FROM SALES OF MOTOR VEHICLES AND AUTO-RELATED SALES AND SERVICES TO THE ARKANSAS STATE HIGHWAY AND TRANSPORTATION DEPARTMENT WHEN CERTAIN CONDITIONS ARE MET.				
<u>SB298</u>	J. Dismang	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR UTILITIES USED BY A GRAIN DRYING AND STORAGE FACILITY.				