## **AGENDA**

## Senate Committee on Revenue and Taxation 89th General Assembly Regular Session, 2013

Thursday, April 18, 2013 09:00 AM Room 309, State Capitol Little Rock, Arkansas

RE-REFERRED TO COMMITTEE

Sen. Jake Files, Chair Sen. Larry Teague, Vice Chair Sen. David Johnson Sen. Michael Lamoureux

SB1000

SB1056

A. Clark

Hester

Sen. Bill Sample Sen. Bruce Maloch Sen. David J. Sanders Sen. Bart Hester

Number	Sponsor	Subtitle Subtitle			
HB1399	Farrer	TO CREATE THE VOLUNTEER FIREFIGHTER TAX PROTECTION ACT.			
<u>SB463</u>	J. Hendren	TO CREATE AN EXEMPTION FROM THE INCOME TAX FOR SERVICE PAY OR ALLOWANCES RECEIVED BY ACTIVE DUTY MEMBERS OF THE ARMED SERVICES.			
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.			
<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>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.			
<u>SB876</u>	B. Sample	TO REPEAL THE SALES AND USE TAX EXEMPTION FOR CLASS SIX AND CLASS SEVEN TRUCKS AND SEMITRAILERS AND TO REPEAL THE PROVISIONS ENACTED TO OFFSET THE GENERAL REVENUES LOST AS A RESULT OF THE EXEMPTION.			

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PRIMERS, BONDING AGENTS, AND OTHER CHEMICALS.

TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR CERTAIN PAINTS,

TO PROVIDE A PREMIUM TAX CREDIT FOR INSURANCE COMPANIES THAT INVEST IN

		ARKANSAS SECURITIES.
<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.
HB1832	Williams	THE NEW MARKETS JOBS ACT OF 2013.
<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 AMEND THE DISPOSITION OF REVENUES GENERATED BY THE AD VALOREM TAX ASSESSED ON CERTAIN UTILITIES AND CARRIERS.
<u>SB1046</u>	J. Woods	TO AMEND THE AD VALOREM TAX AS IT APPLIES TO CERTAIN PROPERTY OF PROVIDERS OF COMMERCIAL MOBILE SERVICE.
<u>SB791</u>	B. Sample	TO REDUCE THE SALES AND USE TAX ON NATURAL GAS AND ELECTRICITY USED BY MANUFACTURERS.
<u>SB1083</u>	Files	TO CREATE AN INCOME TAX CREDIT FOR TAXES PAID UNDER THE ARKANSAS SOFT DRINK TAX ACT.
<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.
<u>HB1218</u>	Jean	TO REDUCE THE SALES AND USE TAX ON NATURAL GAS AND ELECTRICITY USED BY MANUFACTURERS AND TO DECLARE AN EMERGENCY.
<u>HB1234</u>	Williams	TO REDUCE THE STATE SALES AND USE TAX ON FOOD AND FOOD INGREDIENTS IF CERTAIN FUND BALANCES EXIST; AND TO DECLARE AN EMERGENCY.
<u>HB1585</u>	Collins	TO AMEND THE INCOME TAX RATES AND BRACKETS OVER THREE YEARS; AND TO ADJUST THE MINIMUM AND MAXIMUM DOLLAR AMOUNTS IN CERTAIN INCOME TAX BRACKETS.
<u>HB1966</u>	Carter	TO AMEND THE LAWS CONCERNING THE STANDARD DEDUCTION AND THE INCOME TAX ON CAPITAL GAINS.
		TAX ON CAPITAL GAING.
		SHELL BILLS
Number	Sponsor	
Number SB245	<b>Sponsor</b> J. Dismang	SHELL BILLS
	•	SHELL BILLS Subtitle TO REQUIRE THAT CERTAIN INFORMATION BE INCLUDED ON INDIVIDUAL INCOME TAX FORMS; AND TO ENABLE THE STATE TO TRACK CERTAIN INFORMATION RELEVANT TO
<u>SB245</u>	J. Dismang	SHELL BILLS Subtitle 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. TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR UTILITIES USED FOR
SB245 SB927	J. Dismang Teague	Subtitle  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.  TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR UTILITIES USED FOR AGRICULTURAL PURPOSES.
SB245 SB927 SB975	J. Dismang Teague J. Dismang	SHELL BILLS Subtitle 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. TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR UTILITIES USED FOR AGRICULTURAL PURPOSES. TO AMEND THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977.
SB245 SB927 SB975 SB983	J. Dismang Teague J. Dismang D. Sanders	SHELL BILLS Subtitle  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.  TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR UTILITIES USED FOR AGRICULTURAL PURPOSES.  TO AMEND THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977.  TO CREATE THE ARKANSAS INCOME TAX REDUCTION ACT.  TO AMEND THE LAW CONCERNING METHOD FOR LEVYING AND DETERMINING THE ALTERNATIVE TAX FUEL RATE AND TO AMEND THE LAW CONCERNING THE
SB245  SB927  SB975 SB983 SB1025	J. Dismang Teague J. Dismang D. Sanders K. Ingram	SHELL BILLS Subtitle  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.  TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR UTILITIES USED FOR AGRICULTURAL PURPOSES.  TO AMEND THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977.  TO CREATE THE ARKANSAS INCOME TAX REDUCTION ACT.  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.  TO AMEND ARKANSAS LAW CONCERNING THE TAXATION OF NONALCOHOLIC
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<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.