

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

Wednesday, March 11, 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

RE-REFERRED TO COMMITTEE

Number	Sponsor	Subtitle
HB1178	Pitsch	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR A LESSEE OF AN INTERMODAL AUTHORITY IN CERTAIN CIRCUMSTANCES.

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.
SB684	Files	TO AMEND THE LAWS PERTAINING TO TAXES LEVIED ON TOBACCO PRODUCTS; TO CLARIFY THAT CURRENT LAW IMPOSES AN EXCISE TAX ON ALL TOBACCO PRODUCTS SOLD IN THE STATE; AND TO DECLARE AN EMERGENCY.
HB1427	Jett	TO ADOPT RECENT CHANGES TO THE INTERNAL REVENUE CODE; TO AMEND THE ARKANSAS TAX-DEFERRED TUITION SAVINGS PROGRAM; AND TO MAKE TECHNICAL CORRECTIONS TO THE INCOME TAX LAWS.
SB725	Files	TO AMEND THE ARKANSAS SOFT DRINK TAX ACT; AND TO AMEND THE CALCULATION OF TAXES ON SOFT DRINK SYRUP AND SIMPLE SYRUP.
SB745	J. Hutchinson	TO AMEND THE LAW CONCERNING THE TAX APPLICABLE TO COIN-OPERATED AMUSEMENT DEVICES; AND TO AMEND THE DEFINITIONS APPLICABLE TO COIN-OPERATED AMUSEMENT DEVICES.
HB1007	Linck	TO OFFSET THE REVENUES GENERATED BY SALES TAX COLLECTED FROM OUT-OF-STATE SELLERS BY REDUCING THE INCOME TAX RATES APPLICABLE TO INDIVIDUALS, TRUSTS, AND ESTATES.
SB332	Files	TO REDUCE THE SALES AND USE TAX ON 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.
SB801	Rapert	TO EXEMPT FROM SALES AND USE TAXES SAND AND OTHER PROPPANTS USED DIRECTLY IN CERTAIN MANUFACTURING PROCESSES.
SB802	Rapert	TO AMEND THE LAW CONCERNING THE SALES AND USE TAXES APPLICABLE TO CERTAIN SERVICES; AND TO EXEMPT CERTAIN SOLID WASTE SERVICES FROM SALES AND USE TAXES.
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

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		MUSEUM.
HB1437	G. Hodges	TO AMEND THE LAW APPLICABLE TO THE BUDGET STABILIZATION TRUST FUND; AND TO DECLARE AN EMERGENCY.
SB844	Hickey	TO AMEND THE INCOME TAX CREDIT FOR WASTE REDUCTION, REUSE, OR RECYCLING EQUIPMENT; TO AMEND RETENTION TAX CREDITS; AND TO AMEND THE SALES AND USE TAX EXEMPTION FOR REPAIR AND REPLACEMENT OF CERTAIN MACHINERY AND EQUIPMENT.
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.
SB873	B. Pierce	TO PROVIDE AN INCREASED HOMESTEAD PROPERTY TAX CREDIT FOR PERSONS OVER A CERTAIN AGE.
SB897	Hester	TO CLARIFY NOTICE PROCEDURES FOR THE SALE OF TAX DELINQUENT LANDS THAT ARE CLAIMED AS A HOMESTEAD.
SB898	Hester	TO CLARIFY THE REDEMPTION RIGHTS OF PERSONS WITH MENTAL DISABILITIES, MINORS, AND MEMBERS OF THE ARMED FORCES TO LAND SOLD FOR DELINQUENT TAXES.
SB900	Hester	CONCERNING THE MAINTENANCE OF TAX-DELINQUENT REAL PROPERTY; AND TO PROTECT THE COMMISSIONER OF STATE LANDS FROM LIABILITY FOR THE CONDITION OF THE PREMISES.
SB906	Hester	TO PROTECT THE COMMISSIONER OF STATE LANDS FROM LIABILITY FOR ACTIONS TAKEN BY A CITY OR TOWN TO CORRECT, REMOVE, OR ABATE CERTAIN CONDITIONS CONCERNING TAX-DELINQUENT LAND.
SB907	Hester	TO REPEAL OBSOLETE LAWS CONCERNING THE REDEMPTION OF TAX-DELINQUENT LAND.
SB908	Hester	AN ACT TO CLARIFY THE TENDER OF PAYMENT TO SET ASIDE THE SALE OF TAX-DELINQUENT LAND.
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.
SB925	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.
HB1436	G. Hodges	TO AMEND THE DISTRIBUTION AND USE OF SEVERANCE TAXES; TO CREATE THE ROAD AND BRIDGE REPAIR, MAINTENANCE, AND GRANTS FUND; AND TO DECLARE AN EMERGENCY.
SB1022	Teague	TO CLARIFY COST REPORTS USED IN ASSESSMENTS.
SB1040	B. Sample	TO AMEND THE INTEREST RATES APPLICABLE TO STATE TAX DEFICIENCIES AND OVERPAYMENTS.

SHELL BILLS

Number	Sponsor	Subtitle
SB632	Teague	TO AMEND THE LAW CONCERNING THE OFFSET ALLOWED AGAINST THE PREMIUM TAX CREDIT.
SB683	Files	TO CREATE THE ARKANSAS BROADBAND INFRASTRUCTURE INCENTIVE ACT; AND TO AMEND THE VALUATION METHODS AND TAXATION OF CERTAIN INTANGIBLE PERSONAL PROPERTY.
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.
SB843	Hickey	TO AMEND THE AMENDMENT 82 BIG RIVER STEEL PROJECT TAX PROVISIONS OF ACTS 2013, NO. 1084, AND ACTS 2013, NO. 1476.

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.
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.
HB1201	Jett	TO PROVIDE QUALIFIED MANUFACTURERS OF STEEL WITH ALTERNATE QUALIFICATION STANDARDS AND AN EXTENDED CARRY-FORWARD PERIOD FOR THE INCOME TAX CREDIT ALLOWED FOR WASTE REDUCTION, REUSE, OR RECYCLING EQUIPMENT.
SB696	Rice	TO AMEND THE LAW PERTAINING TO THE ARKANSAS HISTORIC REHABILITATION INCOME TAX CREDIT.