

**AGENDA**  
**Senate Committee on Revenue and Taxation**

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**Wednesday, March 1, 2023**  
**10:00 AM**  
**OSC, State Capitol**  
**Little Rock, Arkansas**

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Sen. Jimmy Hickey, Jr, Chair  
Sen. Jim Petty, Vice-Chair  
Sen. Jonathan Dismang  
Sen. Ronald Caldwell

Sen. Blake Johnson  
Sen. Steve Crowell  
Sen. Tyler Dees  
Sen. John Payton

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**REGULAR AGENDA**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#"><u>HB1210</u></a>	Haak	TO AMEND THE TAX CREDIT FOR THE SUPPORT OF A CHILD WITH A DEVELOPMENTAL DISABILITY; AND TO REMOVE THE REQUIREMENT FOR RECERTIFICATION OF A DEVELOPMENTAL DISABILITY THAT IS EXPECTED TO CONTINUE INDEFINITELY.
<a href="#"><u>HB1027</u></a>	Ray	TO REQUIRE VOTER APPROVAL OF CERTAIN TAX LEVIES; TO MAKE TECHNICAL CORRECTIONS; AND TO DECLARE AN EMERGENCY.
<a href="#"><u>HB1379</u></a>	McAlindon	TO REQUIRE THE ELECTRONIC FILING OF CERTAIN SALES AND USE TAX RETURNS.
<a href="#"><u>HB1435</u></a>	Hawk	TO AMEND THE PREPAYMENT CALCULATION FOR SALES TAX FROM THE PRECEDING CALENDAR YEAR TO THE PRECEDING FISCAL YEAR; AND TO DECLARE AN EMERGENCY.

**DEFERRED BILLS**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#"><u>SB38</u></a>	J. Dotson	TO AMEND THE INCOME TAX PROVISIONS CONCERNING THE APPORTIONMENT OF BUSINESS INCOME; AND TO REPEAL THE THROWBACK RULE.
<a href="#"><u>SB80</u></a>	C. Penzo	TO EXEMPT FROM GROSS INCOME A GAIN BY A TAXPAYER RESULTING FROM THE ACQUISITION OF PROPERTY UNDER THE RIGHT OF EMINENT DOMAIN.
<a href="#"><u>SB133</u></a>	J. Payton	TO INCREASE THE SALES AND USE TAX EXEMPTION FOR USED MOTOR VEHICLES; AND TO REPEAL THE SPECIAL RATE OF TAX FOR CERTAIN USED MOTOR VEHICLES, TRAILERS, AND SEMITRAILERS.
<a href="#"><u>SB134</u></a>	J. Payton	TO INCREASE THE SALES AND USE TAX EXEMPTION FOR USED MOTOR VEHICLES; AND TO AMEND THE REDUCED SALES AND USE TAX RATE APPLICABLE TO PURCHASES OF USED MOTOR VEHICLES.
<a href="#"><u>SB215</u></a>	Irvin	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR WORKING HORSES AND FENCING USED IN A COMMERCIAL AGRICULTURAL PRODUCTION.
<a href="#"><u>SB252</u></a>	Crowell	TO AMEND THE DEFINITIONS OF "MANUFACTURING" AND "PROCESSING" FOR PURPOSES OF THE USE-TAX EXEMPTION FOR MACHINERY AND EQUIPMENT USED TO RETREAD TIRES TO MATCH THEIR DEFINITIONS FOR PURPOSES OF THE SALES-TAX EXEMPTION.
<a href="#"><u>SB256</u></a>	B. Johnson	TO INCLUDE MACHINERY AND EQUIPMENT USED IN RESEARCH AND

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DEVELOPMENT IN THE SALES AND USE TAX EXEMPTION FOR CERTAIN MACHINERY AND EQUIPMENT USED IN MANUFACTURING.

- [SB257](#) B. Johnson TO CREATE THE ACCESS TO CREDIT FOR OUR RURAL ECONOMY (ACRE) ACT; AND TO PROVIDE AN INCOME TAX DEDUCTION FOR CERTAIN AGRICULTURAL LOANS.
- [SB269](#) B. King TO AMEND THE INCOME TAX ACT OF 1929.
- [HB1143](#) C. Fite TO DEFINE "HOMESTEAD" FOR PURPOSES OF THE PROPERTY TAX EXEMPTION FOR DISABLED VETERANS, SURVIVING SPOUSES OF DISABLED VETERANS, AND MINOR DEPENDENT CHILDREN OF DISABLED VETERANS.
- [SB261](#) J. Payton TO PROVIDE FOR AN INCOME TAX CREDIT FOR AN UNBORN CHILD; AND TO PROVIDE THAT THE "DEPENDENT" INCLUDES AN UNBORN CHILD FOR PURPOSES OF THE PERSONAL INCOME TAX CREDIT.
- [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.
- [SB313](#) J. Petty TO ALLOW A TAXPAYER RECEIVING MILITARY RETIREMENT OR SURVIVOR BENEFITS TO RECEIVE THE FULL AMOUNT OF THE INCOME TAX EXEMPTION FOR RETIREMENT BENEFITS.
- [SB316](#) Irvin TO ADD THE CONTRACTORS LICENSING BOARD, RESIDENTIAL CONTRACTORS COMMITTEE, AND THE DEPARTMENT OF LABOR AND LICENSING TO THE LIST OF CLAIMANT AGENCIES FOR PURPOSES OF THE SETOFF AGAINST STATE TAX REFUNDS.