

AGENDA (Revised 3/30/2023 @ 7:48 AM)
Added HB1627
Senate Committee on Revenue and Taxation

Thursday, March 30, 2023
11:15 AM
Room A, MAC
Little Rock, Arkansas

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

RE-REFERRED TO COMMITTEE

Number	Sponsor	Subtitle
SB478	J. Dismang	TO PROVIDE ADDITIONAL FUNDING FOR THE ARKANSAS PORT, INTERMODAL, AND WATERWAY DEVELOPMENT GRANT PROGRAM FUND; AND TO CREATE A WATERWAYS INVESTMENT INCOME TAX CREDIT.

REGULAR AGENDA

Number	Sponsor	Subtitle
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.
SB482	J. Dismang	TO AMEND THE INCOME TAX ACT OF 1929; AND TO PROVIDE AN APPORTIONMENT FORMULA FOR THE INCOME OF RAILROADS.
HB1592	C. Fite	TO AMEND THE DIGITAL PRODUCT AND MOTION PICTURE INDUSTRY DEVELOPMENT ACT OF 2009.
HB1594	Duffield	TO CREATE A SALES TAX EXEMPTION FOR THE DISABLED AMERICAN VETERANS ORGANIZATION.

DEFERRED BILLS

Number	Sponsor	Subtitle
SB38	J. Dotson	TO AMEND THE INCOME TAX PROVISIONS CONCERNING THE APPORTIONMENT OF BUSINESS INCOME; AND TO REPEAL THE THROWBACK RULE.
SB80	C. Penzo	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.
SB133	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.
SB134	J. Payton	TO INCREASE THE SALES AND USE TAX EXEMPTION FOR USED MOTOR

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		VEHICLES; AND TO AMEND THE REDUCED SALES AND USE TAX RATE APPLICABLE TO PURCHASES OF USED MOTOR VEHICLES.
SB215	Irvin	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR WORKING HORSES AND FENCING USED IN A COMMERCIAL AGRICULTURAL PRODUCTION.
SB256	B. Johnson	TO INCLUDE MACHINERY AND EQUIPMENT USED IN RESEARCH AND 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.
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.
SB269	B. King	TO AMEND THE INCOME TAX ACT OF 1929.
SB352	Irvin	TO CREATE INCOME TAX INCENTIVES FOR EMPLOYER-BASED DEPENDENT CARE ASSISTANCE; AND TO CREATE AN INCOME TAX CREDIT FOR EMPLOYER PAYMENTS RELATED TO DEPENDENT CARE ASSISTANCE.
SB360	Gilmore	TO PROVIDE A SALES TAX EXEMPTION FOR TEXTBOOKS, LIBRARY BOOKS, AND OTHER INSTRUCTIONAL MATERIALS PURCHASED BY LIBRARIES.
SB386	J. Dismang	TO REPEAL THE ARKANSAS RIVER NAVIGATION SYSTEM FUND; TO PROVIDE ADDITIONAL FUNDING FOR THE ARKANSAS PORT, INTERMODAL, AND WATERWAY DEVELOPMENT GRANT PROGRAM FUND; AND TO CREATE A WATERWAYS INVESTMENT INCOME TAX CREDIT.
SB394	J. Boyd	TO AMEND THE LAW CONCERNING THE COLLECTION OF SALES AND USE TAX ON MOTORBOATS; AND TO SUBJECT CERTAIN USED MOTORBOATS TO A SPECIAL RATE OF TAX.
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.
SB459	J. Dismang	TO INCREASE THE MAXIMUM AMOUNT OF TAX CREDITS THAT MAY BE APPROVED IN A FISCAL YEAR UNDER THE DIGITAL PRODUCT AND MOTION PICTURE INDUSTRY DEVELOPMENT ACT OF 2009.
SB460	J. Dismang	TO AMEND THE ARKANSAS HISTORIC REHABILITATION INCOME TAX CREDIT ACT; AND TO INCREASE THE MAXIMUM AMOUNT OF ARKANSAS HISTORIC REHABILITATION INCOME TAX CREDITS THAT MAY BE ISSUED IN A FISCAL YEAR.
SB530	G. Leding	TO CREATE A SALES AND USE TAX EXEMPTION FOR CERTAIN SALES TO A CULTIVATION FACILITY.
SB541	D. Wallace	TO CREATE A SALES AND USE TAX EXEMPTION FOR CERTAIN ITEMS AND SERVICES SOLD TO A CEMETERY.
SB540	D. Wallace	TO CREATE A SALES AND USE TAX EXEMPTION FOR CERTAIN ITEMS RELATED TO HUMAN BURIAL; AND TO EXEMPT A PORTION OF THE PURCHASE PRICE OF A CASKET, BURIAL VAULT, CASKET INSERT, OR CREMATION URN FROM SALES AND USE TAX.
HB1454	Ray	TO AMEND THE DEFINITION OF A HOMESTEAD FOR PURPOSES OF PROPERTY TAXATION; AND TO PROVIDE THAT CERTAIN DWELLINGS OWNED BY A LIMITED LIABILITY COMPANY QUALIFY AS A HOMESTEAD.
HB1627	J. Moore	TO CLARIFY THAT MEMBERSHIP DUES PAID TO HUNTING OR FISHING CLUBS ARE EXEMPT FROM SALES TAX.

