

**AGENDA (Revised 4-3-23 @ 7:46 AM)**  
**Added SB394 and SB566**  
**Senate Committee on Revenue and Taxation**

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**Monday, April 3, 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="#">SB394</a>	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.
<a href="#">SB441</a>	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.
<a href="#">SB478</a>	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.
<a href="#">HB1454</a>	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.
<a href="#">HB1627</a>	J. Moore	TO CLARIFY THAT MEMBERSHIP DUES PAID TO HUNTING OR FISHING CLUBS ARE EXEMPT FROM SALES TAX.
<a href="#">SB549</a>	J. Dismang	TO REDUCE THE INCOME TAX RATES APPLICABLE TO INDIVIDUALS, TRUSTS, ESTATES, AND CORPORATIONS.

**DEFERRED BILLS**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">SB38</a>	J. Dotson	TO AMEND THE INCOME TAX PROVISIONS CONCERNING THE APPORTIONMENT OF BUSINESS INCOME; AND TO REPEAL THE THROWBACK RULE.
<a href="#">SB80</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 OR THE THREAT OF CONDEMNATION.
<a href="#">SB133</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="#">SB134</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

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		APPLICABLE TO PURCHASES OF USED MOTOR VEHICLES.
<a href="#">SB215</a>	Irvin	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR WORKING HORSES AND FENCING USED IN A COMMERCIAL AGRICULTURAL PRODUCTION.
<a href="#">SB256</a>	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.
<a href="#">SB257</a>	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.
<a href="#">SB261</a>	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.
<a href="#">SB269</a>	B. King	TO AMEND THE INCOME TAX ACT OF 1929.
<a href="#">SB352</a>	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.
<a href="#">SB360</a>	Gilmore	TO PROVIDE A SALES TAX EXEMPTION FOR TEXTBOOKS, LIBRARY BOOKS, AND OTHER INSTRUCTIONAL MATERIALS PURCHASED BY LIBRARIES.
<a href="#">SB386</a>	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.
<a href="#">SB459</a>	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.
<a href="#">SB460</a>	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.
<a href="#">SB530</a>	G. Leding	TO CREATE A SALES AND USE TAX EXEMPTION FOR CERTAIN SALES TO A CULTIVATION FACILITY.
<a href="#">SB541</a>	D. Wallace	TO CREATE A SALES AND USE TAX EXEMPTION FOR CERTAIN ITEMS AND SERVICES SOLD TO A CEMETERY.
<a href="#">SB540</a>	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.
<a href="#">SB566</a>	J. Bryant	TO AMEND THE LAW CONCERNING THE SALES TAX APPLICABLE TO SALES OF PARK MODEL UNITS; AND TO DECLARE AN EMERGENCY.