

AGENDA (Revised 4-5-23 @ 1:46 PM)
Added HB1826 and HB1654
Senate Committee on Revenue and Taxation

Wednesday, April 5, 2023
Call of Chair
OSC, State Capitol
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

REGULAR AGENDA

Number	Sponsor	Subtitle
HB1779	Wardlaw	TO AMEND THE WOOD ENERGY PRODUCTS AND FOREST MAINTENANCE INCOME TAX CREDIT; AND TO ALLOW AN INCOME TAX CREDIT FOR WOOD ENERGY PRODUCTS AND FOREST MAINTENANCE EXPANSION PROJECTS.
HB1826	Cavanaugh	TO ESTABLISH TRAINING GUIDELINES AND DEGREE REQUIREMENT FOR FIELD AUDITORS OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION.
HB1654	Pilkington	TO PROVIDE SALES AND USE TAX EXEMPTIONS FOR DATA CENTERS; AND TO PROVIDE A SALES AND USE TAX EXEMPTION FOR DATA CENTER EQUIPMENT, DATA CENTER COSTS, CERTAIN SERVICES PROVIDED TO A DATA CENTER, AND ELECTRICITY USED BY A DATA CENTER.

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 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

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		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.
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.
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.
SB541	D. Wallace	TO CREATE A SALES AND USE TAX EXEMPTION FOR CERTAIN ITEMS AND SERVICES SOLD TO A CEMETERY.
SB566	J. Bryant	TO AMEND THE LAW CONCERNING THE SALES TAX APPLICABLE TO SALES OF PARK MODEL UNITS; AND TO DECLARE AN EMERGENCY.
HB1345	Tosh	TO AMEND THE INCOME TAX DEDUCTION FOR A TEACHER'S CLASSROOM EXPENSES; AND TO INCREASE THE INCOME TAX DEDUCTION FOR A TEACHER'S CLASSROOM EXPENSES.
HB1346	Tosh	TO CREATE A SALES AND USE TAX EXEMPTION FOR THE PURCHASE OF A BUSINESS VEHICLE BY A FOOD PANTRY; AND TO CREATE A ONE-TIME REBATE OF STATE SALES AND USE TAX FOR THE PURCHASE OF A BUSINESS VEHICLE IN 2022 BY A FOOD PANTRY.
HB1398	Eaves	TO AMEND PAISLEY'S LAW; AND TO AMEND THE STILLBORN CHILD INCOME TAX CREDIT.
HB1492	Lundstrum	TO AMEND THE INCOME TAX CREDIT FOR APPRENTICESHIP PROGRAMS; AND TO INCREASE THE INCOME TAX CREDIT ALLOWED FOR APPRENTICESHIP PROGRAMS.
HB1516	Lundstrum	TO ALLOW A PUBLIC SCHOOL DISTRICT TO PARTNER WITH A BUSINESS TO ALLOW FOR THE PROVISION OF A SUBJECT-MATTER EXPERT; AND TO CREATE AN INCOME TAX CREDIT FOR BUSINESSES THAT LOAN SUBJECT-MATTER EXPERTS TO PUBLIC SCHOOL DISTRICTS.
HB1818	Beaty Jr.	TO AMEND THE LAW CONCERNING THE PREPAYMENT OF SALES TAX; TO INCREASE THE THRESHOLD FOR THE REQUIREMENT THAT CERTAIN RETAILERS PREPAY SALES TAX; AND TO DECLARE AN EMERGENCY.