

AGENDA
House Committee on Revenue and Taxation
89th General Assembly
Regular Session, 2013

Thursday, March 14, 2013
10:00 AM
Room 151, State Capitol
Little Rock, Arkansas

Rep. Charlie Collins, Chair
Rep. Joe Jett, Vice Chair
Rep. Duncan Baird
Rep. Andrea Lea
Rep. Davy Carter
Rep. Allen Kerr

Rep. Denny Altes
Rep. Stephen Meeks
Rep. Lane Jean
Rep. Tommy Wren
Rep. Bruce Westerman
Rep. Nate Bell
Rep. Tommy Thompson

Rep. Douglas House
Rep. Harold Copenhaver
Rep. Randy Alexander
Rep. Eddie L. Armstrong
Rep. Ken Bragg
Rep. John K. Hutchison
Rep. Bill Gossage

REGULAR AGENDA

Number	Sponsor	Subtitle
HB1218	Jean	TO REDUCE THE SALES AND USE TAX ON NATURAL GAS AND ELECTRICITY USED BY MANUFACTURERS AND TO DECLARE AN EMERGENCY.
HB1464	E. Armstrong	CONCERNING THE COLLECTION MECHANISM FOR THE PARKS TAX.
SB300	J. Dismang	TO PROVIDE COMPENSATION FOR WORK DONE TO TAX-DELINQUENT LANDS TO PREVENT DETERIORATION OR TO COMPLY WITH CODE REQUIREMENTS.
SB342	Teague	TO AUTHORIZE FUND TRANSFERS TO PAY STATE AND LOCAL SALES AND USE TAXES FOR THE PURCHASE OF STATE VEHICLES; AND TO DECLARE AN EMERGENCY.
HB1206	Lowery	TO CLARIFY THE SALES TAX TREATMENT OF SERVICE FEES AND DEDUCTIBLES CHARGED PURSUANT TO A CONTRACT.
HB1516	Ratliff	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR UTILITIES USED BY PEANUT FACILITIES.
HB1585	Collins	TO PHASE IN CHANGES TO THE INCOME TAX LEVIED ON INDIVIDUALS, TRUSTS, AND ESTATES; TO AMEND THE INCOME TAX RATES AND BRACKETS OVER THREE YEARS; AND TO ADJUST THE MINIMUM AND MAXIMUM DOLLAR AMOUNTS IN CERTAIN INCOME TAX BRACKETS.
HB1586	Collins	TO GRADUALLY REDUCE THE INCOME TAX LEVIED ON INDIVIDUALS, TRUSTS, AND ESTATES; TO AMEND THE INCOME TAX RATES AND BRACKETS OVER FOUR YEARS; AND TO ADJUST THE DOLLAR AMOUNTS IN CERTAIN INCOME TAX BRACKETS.
HB1654	Lea	TO CLARIFY THE FORMS OF PAYMENT ACCEPTED FOR THE REDEMPTION OF TAX-DELINQUENT LAND OR TO SET ASIDE A SALE OF TAX-DELINQUENT LAND.
HB1692	Jett	TO AUTHORIZE GENERAL USE OF SEVERANCE GAS TURNBACK FUNDS BY MUNICIPALITIES; AND TO MAKE TECHNICAL CORRECTIONS.
HB1696	Deffenbaugh	TO EQUALIZE THE SALES TAX TREATMENT OF DUES AND MEMBERSHIP FEES FOR CERTAIN CLUBS AND FACILITIES; AND TO LEVY A SALES TAX ON DUES AND MEMBERSHIP FEES TO CERTAIN FACILITIES AND CLUBS.
HB1697	Leding	TO CREATE A LIMITED INCOME TAX EXEMPTION FOR QUALIFIED PHOTOVOLTAIC MANUFACTURERS.
HB1711	McLean	TO AMEND THE PROPERTY TAX EXEMPTION FOR A SURVIVING SPOUSE OF A DECEASED VETERAN; AND TO ALLOW A SURVIVING SPOUSE OF A DECEASED VETERAN TO CLAIM A PROPERTY TAX EXEMPTION REGARDLESS OF SUBSEQUENT MARITAL STATUS.
HB1742	Linck	AN ACT TO AMEND ARKANSAS LAW CONCERNING FEES AND PENALTIES ASSESSED

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		BY AGENCIES.
HB1744	Hobbs	TO INCREASE THE FOOD SERVICE PERMIT FEE.
HB1745	Hobbs	TO INCREASE THE PUBLIC SWIMMING POOL PERMIT FEES.
HB1766	Jean	TO PROVIDE ADDITIONAL MEASURES TO COLLECT DELINQUENT PROPERTY TAXES, PENALTIES, AND INTEREST ON MINERAL RIGHTS.
HB1769	Perry	TO CREATE AN INCOME TAX CREDIT FOR SOLAR ENERGY SYSTEMS.
HB1792	Baine	TO REDUCE TAXES.
HB1807	Lowery	TO PROVIDE AN INCOME TAX CREDIT FOR PREMIUM PAYMENTS MADE FOR A LONG-TERM CARE INSURANCE POLICY.
SB5	B. Sample	TO PROVIDE ADDITIONAL FUNDING FOR THE ARKANSAS FORESTRY COMMISSION AND TO INCREASE THE TAX LEVIED UNDER THE FOREST FIRE PROTECTION TAX ACT OF 1969.
HB1296	Perry	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR COINS, CURRENCY, AND BULLION.
HB1845	Nickels	TO CREATE THE SMALL BUSINESS TAX FAIRNESS ACT; TO REQUIRE COMBINED REPORTING FOR INCOME TAX PURPOSES; AND TO LEVY A FLAT INCOME TAX ON CORPORATIONS.
HB1843	D. Meeks	TO AMEND THE ARKANSAS SOFT DRINK TAX ACT.
HB1039	Wardlaw	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR UTILITIES USED BY QUALIFYING AGRICULTURAL STRUCTURES AND QUALIFYING AQUACULTURE AND HORTICULTURE EQUIPMENT.
HB1866	Kerr	TO ADOPT CURRENT INTERNAL REVENUE CODE PROVISIONS CONCERNING THE COMPUTATION OF INCOME TAX WHEN A TAXPAYER RESTORES AN AMOUNT HELD UNDER A CLAIM OF RIGHT.
HB1926	Sabin	TO ADD A TAX RATE FOR CERTAIN INCOME LEVELS; TO ADJUST THE INCOME LEVELS SUBJECT TO CERTAIN INCOME TAX RATES; AND TO INCREASE THE NUMBER OF PERSONS ENTITLED TO USE THE LOW-INCOME TAX TABLES.
HB1966	Carter	TO AMEND THE LAWS CONCERNING THE INCOME TAX ON CAPITAL GAINS.
HB1976	Williams	TO CREATE A LIMITED EXEMPTION FROM THE SALES AND USE TAX FOR UTILITIES USED IN THE MANUFACTURE OF STEEL PIPE.
HB1980	Sabin	TO AMEND AND EXPAND THE ARKANSAS ARTS AND CULTURAL DISTRICTS ACT; AND TO CREATE TAX INCENTIVES RELATED TO ARTS AND CULTURAL DISTRICTS.
HB1981	Sabin	TO AMEND AND EXPAND THE ARKANSAS CENTRAL BUSINESS IMPROVEMENT DISTRICT REHABILITATION AND DEVELOPMENT INVESTMENT TAX CREDIT ACT.
HB1986	Baine	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR FOOD AND FOOD INGREDIENTS PURCHASED BY A STATE ENTITY AND USED FOR CERTAIN PURPOSES.
HB2002	Leding	TO EXEMPT FROM THE INCOME TAX CERTAIN EDUCATION AWARDS, GRANTS, AND SCHOLARSHIPS.
HB2005	Leding	AN ACT TO PROVIDE A TAX CREDIT FOR SMALL BUSINESSES THAT HIRE RECENTLY RETURNED COMBAT VETERANS; AND FOR OTHER PURPOSES.
HB2026	Vines	TO AMEND ARKANSAS LAW CONCERNING THE SALES AND USE TAX TREATMENT OF CERTAIN MODES OF TRANSPORTATION.
HB2044	D. Altes	TO AMEND THE ARKANSAS INCOME TAX LAWS; TO REDUCE THE ARKANSAS INCOME TAX; AND TO REDUCE INCENTIVES, CREDITS, AND DEDUCTIONS RELATED TO THE INCOME TAX.
HB2129	Hammer	TO CREATE TAX INCENTIVES FOR CERTAIN WEAPONS MANUFACTURERS THAT RELOCATE TO ARKANSAS.
HB2135	Hammer	TO PROVIDE TAX INCENTIVES FOR CERTAIN MANUFACTURERS RELATING TO LIGNITE; AND TO CREATE AN INCOME TAX EXEMPTION FOR QUALIFIED LIGNITE-TO-SYNCRUDE MANUFACTURERS.
HB2141	Westerman	TO CREATE A LIMITED EXEMPTION FROM THE INCOME TAX FOR SERVICE PAY AND ALLOWANCES OF FOREIGN SERVICE PERSONNEL.
HB2143	Westerman	TO CREATE AN EXEMPTION FROM SALES AND USE TAX FOR CONSTRUCTION MATERIALS PURCHASED WITH PUBLICLY FUNDED BONDS AND USED FOR PUBLIC ROAD CONSTRUCTION PROJECTS.
HB2164	Carter	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR EQUIPMENT AND

OTHER ITEMS AND SERVICES USED TO PROVIDE WIRELESS BROADBAND.

HB2183	Harris	TO PROVIDE AN INCOME TAX CREDIT FOR CURRICULUM-BASED SUPPLIES PURCHASED AND USED BY AN EDUCATOR.
HB2221	Dotson	TO CREATE THE ARKANSAS EDUCATION HOMESTEAD EXEMPTION ACT; AND TO CREATE AN ADDITIONAL HOMESTEAD EXEMPTION.
HB2258	Wren	TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR UTILITIES USED BY A VOLUNTEER FIRE DEPARTMENT.
HB2272	Clemmer	TO INCREASE THE SALES AND USE TAX EXEMPTION FOR A MOTOR VEHICLE, TRAILER, OR SEMITRAILER.
HB2282	C. Douglas	TO AMEND ARKANSAS LAW RELATING TO THE TAX TREATMENT OF MOTOR VEHICLES; TO AMEND THE LAW RELATING TO THE SALES AND USE TAX LEVIED ON MOTOR VEHICLES; AND TO AMEND THE LAW RELATING TO REBATES AND DISCOUNTS FOR MOTOR VEHICLES.

DEFERRED

Number	Sponsor	Subtitle
HB1004	D. Altes	TO ESTABLISH AN INCOME TAX CREDIT FOR EDUCATION EXPENSES OF DEPENDENTS.
HB1005	D. Altes	TO EXEMPT REPAIR OR REPLACEMENT PARTS FOR FARM EQUIPMENT AND MACHINERY FROM THE GROSS RECEIPTS AND USE TAX.
HB1006	D. Altes	TO CLARIFY THE DEFINITION OF FOOD AND FOOD INGREDIENTS TO INCLUDE DIETARY SUPPLEMENTS FOR SALES AND USE TAX PURPOSES.
HB1007	D. Altes	TO CREATE THE ARKANSAS CAPITAL GAINS REDUCTION ACT OF 2013.
HB1016	Farrer	TO PROVIDE AN INCOME TAX CREDIT FOR NEW VOLUNTEER FIREFIGHTERS.
HB1003	Lenderman	TO CREATE A SALES AND USE TAX EXEMPTION FOR BALE WRAP USED FOR COTTON.
HB1191	Hammer	TO ALLOW THE COMMISSIONER OF STATE LANDS TO INCLUDE DELINQUENT RURAL FIRE DEPARTMENT DUES AND FEES IN THE SALE OR REDEMPTION PRICE OF TAX-DELINQUENT PROPERTY.
HB1234	Williams	TO REDUCE THE STATE SALES AND USE TAX ON FOOD AND FOOD INGREDIENTS IF CERTAIN FUND BALANCES EXIST; AND TO DECLARE AN EMERGENCY.
HB1240	Love	TO ALLOW AN EARNED INCOME TAX CREDIT AGAINST ARKANSAS INCOME TAX LIABILITY.
HB1400	D. Altes	TO EXEMPT HEARING AIDS FROM THE REQUIREMENT THAT PROSTHETIC DEVICES BE PRESCRIBED BY A PHYSICIAN TO BE ELIGIBLE FOR THE SALES AND USE TAX EXEMPTION IF CERTAIN CONDITIONS ARE MET.
HB1266	Dale	TO CREATE A SALES AND USE TAX EXEMPTION FOR CONSTRUCTION MATERIALS PURCHASED TO CONSTRUCT, REPAIR, OR REMODEL A FACILITY TO BE USED BY AN EXEMPT ENTITY.
HB1285	Lea	TO ENCOURAGE DISASTER PREPAREDNESS BY CREATING A SALES AND USE TAX EXEMPTION FOR DISASTER-PREPAREDNESS SUPPLIES FOR A LIMITED PERIOD OF TIME AND TO DECLARE AN EMERGENCY.
HB1444	Collins	TO REDUCE OR REPEAL CERTAIN TAXES.
HB1445	Collins	TO REDUCE THE INCOME TAX ON CAPITAL GAINS.
HB1443	Collins	TO REFORM THE ARKANSAS TAX SYSTEM.
HB1442	Collins	TO REDUCE THE INCOME TAX RATES FOR INDIVIDUALS, TRUSTS, AND ESTATES.
HB1441	Collins	TO REDUCE ARKANSAS TAXES.