REVISED AGENDA on 2-7-17 @ 4:07 p.m. (Added HB1449, SB140, Deferred SB120) House Committee on Revenue and Taxation 91st General Assembly **Regular Session, 2017**

Tuesday, February 07, 2017 10:00 AM Room 151, State Capitol Little Rock, Arkansas

Rep. Joe Jett, Chair Rep. Joe Farrer, Vice-Chair Rep. Greg Leding Rep. Charlie Collins Rep. Reginald Murdock Rep. Scott Baltz

Rep. Jim Dotson Rep. Eddie L. Armstrong Rep. Ken Bragg Rep. Warwick Sabin Rep. Monte Hodges Rep. Dan M. Douglas Rep. Kim Hendren

Rep. Les Eaves Rep. Kenneth B. Ferguson Rep. Bob Johnson Rep. Vivian Flowers Rep. Michael John Gray Rep. Danny Watson Rep. Les Warren

REGULAR AGENDA

| Number | Sponsor | Subtitle |
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| <u>HB1037</u> | Wardlaw | TO REGULATE THE SALE OF TAX-DELINQUENT PROPERTY; AND TO PROHIBIT OWNERS OF TAX-DELINQUENT PROPERTY FROM BIDDING ON OR PURCHASING TAX- DELINQUENT PROPERTY. |
| <u>HB1395</u> | Leding | TO CREATE AN INCOME TAX CREDIT FOR TAXPAYERS THAT EMPLOY A RECENTLY RETURNED VETERAN. |
| <u>HB1396</u> | Leding | TO EXEMPT FROM THE INDIVIDUAL INCOME TAX EDUCATION SCHOLARSHIPS, AWARDS, AND GRANTS FROM NONPROFIT VOLUNTEER SERVICE ORGANIZATIONS. |
| <u>HB1397</u> | Leding | 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. |
| <u>HB1014</u> | Leding | TO CREATE THE TEACHER'S CLASSROOM INVESTMENT DEDUCTION. |
| <u>HB1412</u> | Ballinger | TO PROVIDE FOR A PARTIAL PROPERTY TAX EXEMPTION FOR DISABLED VETERANS IN PROPORTION TO THE EXTENT OF THE DISABILITY OF THE VETERAN. |
| <u>HB1253</u> | Wardlaw | TO REPEAL THE REQUIREMENT THAT CERTAIN RETAILERS PREPAY SALES TAXES. |
| <u>SB116</u> | Irvin | TO ENSURE THE PROPER COLLECTION AND DISBURSEMENT OF LATE ASSESSMENT FEES. |
| <u>SB117</u> | Irvin | TO CLARIFY THE QUALIFICATIONS AND DUTIES OF COUNTY EQUALIZATION BOARDS. |
| <u>SB124</u> | Irvin | TO AMEND THE LAW CONCERNING THE DATES FOR PAYMENT OF DELINQUENT PROPERTY TAXES AND RELATED PENALTIES. |
| <u>HB1449</u> | Dotson | TO AMEND THE ANNUAL FRANCHISE TAX FOR CORPORATIONS THAT ARE IN THE PROCESS OF LIQUIDATION. |
| <u>SB140</u> | Files | TO PROVIDE FOR THE COLLECTION OF SALES AND USE TAX RATHER THAN USE TAX ON SALES BY CERTAIN REMOTE SELLERS. |
| | | DEFERRED BILLS |
| Number | Sponsor | Subtitle |
| <u>HB1028</u> | Lemons | TO EXEMPT CERTAIN BUSES, COACHES, AND OTHER MOTOR VEHICLES FROM SALES AND USE TAXES. |
| <u>HB1031</u> | Bentley | TO CREATE AN INCOME TAX EXEMPTION FOR INCENTIVES RECEIVED UNDER THE COMMUNITY MATCH RURAL PHYSICIAN RECRUITMENT PROGRAM. |

HB1153 Boyd TO CLARIFY THE MEANING OF "ACTUAL AND OBVIOUS ERRORS" ON THE PART OF A COUNTY ASSESSOR IN THE ASSESSMENT OF REAL AND PERSONAL PROPERTY; AND

| | | TO DECLARE AN EMERGENCY. |
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| <u>HB1221</u> | Sabin | TO AMEND THE LAW CONCERNING THE SALES AND USE TAX EXEMPTION FOR SALES BY A CHARITABLE ORGANIZATION. |
| <u>HB1225</u> | Magie | TO REPEAL THE EXEMPTION FOR AND REQUIRE THE DISCLOSURE OF CERTAIN ADVERTISING AND PROMOTION TAX RECORDS UNDER THE FREEDOM OF INFORMATION ACT OF 1967 |
| <u>HB1252</u> | Rye | TO AMEND THE INCOME TAX DEDUCTION ALLOWED FOR MEDICAL AND DENTAL EXPENSES; AND TO REMOVE THE THRESHOLD FOR CLAIMING AN INCOME TAX DEDUCTION FOR MEDICAL AND DENTAL EXPENSES. |
| <u>HB1263</u> | Jett | TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS FOR AND REPAIR OF AGRICULTURAL EQUIPMENT AND MACHINERY. |
| <u>HB1227</u> | Farrer | TO REDUCE INCOME TAX RATES IN CERTAIN CIRCUMSTANCES; AND TO REDUCE INCOME TAX RATES BASED ON THE GROWTH OF INCOME TAX COLLECTIONS. |
| <u>SB114</u> | Hester | TO AMEND THE REQUIREMENTS FOR PUBLISHING NOTICE OF DELINQUENT TAXES ON MINERAL INTERESTS. |
| <u>HB1399</u> | Ballinger | HONOR ARKANSAS VETERANS ACT OF 2017. |
| <u>HB1409</u> | House | TO CREATE AN EXEMPTION FROM THE INCOME TAX FOR SERVICE PAY AND ALLOWANCES OF FOREIGN SERVICE PERSONNEL. |
| <u>SB120</u> | J. English | TO AMEND ARKANSAS TAX LAW CONCERNING INCOME TAX, SALES AND USE TAXES, AND THE SOFT DRINK TAX; AND TO SUPPLEMENT THE ARKANSAS MEDICAID PROGRAM TRUST FUND TO OFFSET DECREASED DEPOSITS FROM TAX REVENUES. |