

**REVISED AGENDA ON 2-29-17 @ 6:39 p.m.**  
**(Added Bills)**  
**House Committee on Revenue and Taxation**  
**91st General Assembly**  
**Regular Session, 2017**

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**Thursday, March 30, 2017**  
**10:00 AM**  
**Room 151, State Capitol**  
**Little Rock, Arkansas**

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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

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**REGULAR AGENDA**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">SB450</a>	Hester	TO AMEND THE LAW CONCERNING THE SALE AND REDEMPTION OF TAX-DELINQUENT PROPERTY.
<a href="#">SB663</a>	Files	TO CLARIFY THAT AN ACCOMMODATIONS INTERMEDIARY IS REQUIRED TO COLLECT AND REMIT THE SALES TAX AND TOURISM TAX DUE ON ARRANGEMENTS THE ACCOMMODATIONS INTERMEDIARY MAKES FOR THE SALE OR USE OF AN ACCOMMODATION.
<a href="#">SB9</a>	A. Clark	TO ENCOURAGE CHARITABLE GIVING AND ELIMINATE PERVERSE AND ABSURD TAXES AND DISINCENTIVES ON CHARITABLE GIVING; AND TO EXEMPT CERTAIN WITHDRAWALS OF STOCK FROM THE SALES AND USE TAX.
<a href="#">SB688</a>	D. Wallace	TO AMEND THE INCOME TAX CREDIT FOR WASTE REDUCTION, REUSE, OR RECYCLING EQUIPMENT; AND TO DECLARE AN EMERGENCY.
<a href="#">SB729</a>	E. Cheatham	TO AMEND THE CARRY FORWARD PROVISION RELATING TO THE INCOME TAX CREDIT ALLOWED FOR WATER IMPOUNDMENTS.

**MOTION TO EXPUNGE**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">SB140</a>	Files	TO PROVIDE FOR THE COLLECTION OF SALES AND USE TAX RATHER THAN USE TAX ON SALES BY CERTAIN REMOTE SELLERS.

**DEFERRED BILLS**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1028</a>	Lemons	TO EXEMPT CERTAIN BUSES, COACHES, AND OTHER MOTOR VEHICLES FROM SALES AND USE TAXES.
<a href="#">HB1252</a>	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.
<a href="#">HB1263</a>	Jett	TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS FOR AND REPAIR OF AGRICULTURAL EQUIPMENT AND MACHINERY.
<a href="#">HB1227</a>	Farrer	TO REDUCE INCOME TAX RATES IN CERTAIN CIRCUMSTANCES; AND TO REDUCE INCOME TAX RATES BASED ON THE GROWTH OF INCOME TAX COLLECTIONS.
<a href="#">HB1399</a>	Ballinger	HONOR ARKANSAS VETERANS ACT OF 2017.
<a href="#">HB1409</a>	House	TO CREATE AN EXEMPTION FROM THE INCOME TAX FOR SERVICE PAY AND ALLOWANCES OF FOREIGN SERVICE PERSONNEL.

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<a href="#">SB120</a>	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.
<a href="#">HB1037</a>	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.
<a href="#">HB1253</a>	Wardlaw	TO REPEAL THE REQUIREMENT THAT CERTAIN RETAILERS PREPAY SALES TAXES.
<a href="#">HB1412</a>	Ballinger	TO PROVIDE FOR A PARTIAL PROPERTY TAX EXEMPTION FOR DISABLED VETERANS IN PROPORTION TO THE EXTENT OF THE DISABILITY OF THE VETERAN.
<a href="#">HB1395</a>	Leding	TO CREATE AN INCOME TAX CREDIT FOR TAXPAYERS THAT EMPLOY A RECENTLY RETURNED VETERAN.
<a href="#">HB1396</a>	Leding	TO EXEMPT FROM THE INDIVIDUAL INCOME TAX EDUCATION SCHOLARSHIPS, AWARDS, AND GRANTS FROM NONPROFIT VOLUNTEER SERVICE ORGANIZATIONS.
<a href="#">HB1397</a>	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.
<a href="#">HB1449</a>	Dotson	TO AMEND THE ANNUAL FRANCHISE TAX FOR CORPORATIONS THAT ARE IN THE PROCESS OF LIQUIDATION.
<a href="#">HB1531</a>	G. Hodges	TO CREATE AN INCOME TAX CREDIT FOR EDUCATIONAL LOAN PAYMENTS FOR QUALIFIED INDIVIDUALS AND EMPLOYERS OF QUALIFIED INDIVIDUALS.
<a href="#">HB1512</a>	Davis	TO REDUCE THE INCOME TAX RATES APPLICABLE TO INDIVIDUALS, TRUSTS, AND ESTATES USING REVENUES DERIVED FROM SALES AND USE TAX FROM SELLERS THAT DO NOT HAVE A PHYSICAL PRESENCE IN THE STATE; AND TO DECLARE AN EMERGENCY.
<a href="#">HB1684</a>	Jett	TO EXTEND THE STATUTE OF LIMITATIONS FOR DETERMINING THE CORRECT AMOUNT OF TAX DUE IN RELATION TO CERTAIN AMENDED RETURNS OR VERIFIED CLAIMS FOR CREDIT OR REFUND.
<a href="#">HB1790</a>	Dotson	TO AMEND THE INCOME TAX PROVISIONS CONCERNING THE APPORTIONMENT OF BUSINESS INCOME; AND TO REPEAL THE THROWBACK RULE.
<a href="#">HB1693</a>	Rye	TO AMEND THE DISTRIBUTION AND USE OF SALES AND USE TAX REVENUES.
<a href="#">HB1788</a>	Dotson	TO PHASE IN AN EXTENSION OF THE NET OPERATING LOSS CARRY-FORWARD PERIOD FOR CALCULATING ARKANSAS INCOME TAX; AND TO MAKE TECHNICAL CHANGES.
<a href="#">HB1789</a>	Dotson	TO AMEND LAWS CONCERNING THE CORPORATE FRANCHISE TAX; TO REPEAL THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979; TO MAKE CONFORMING CHANGES.
<a href="#">HB1845</a>	Richey	TO CREATE AN INCOME TAX EXEMPTION FOR TEACHERS EMPLOYED IN CRITICAL TEACHER SHORTAGE AREAS.
<a href="#">HB1850</a>	Leding	TO CREATE THE STRONG FAMILIES ACT; AND TO CREATE AN INCOME TAX CREDIT FOR EMPLOYERS THAT PROVIDE PAID FAMILY AND MEDICAL LEAVE FOR CERTAIN EMPLOYEES.
<a href="#">HB1582</a>	Dotson	TO EXEMPT CERTAIN ELECTION EQUIPMENT FROM SALES AND USE TAXES; AND TO DECLARE AN EMERGENCY.
<a href="#">HB1824</a>	J. Williams	TO ALLOW A PROPERTY TAX EXEMPTION FOR DISABLED VETERANS WITH A ONE HUNDRED PERCENT (100%) TOTAL DISABILITY THAT MAY NOT BE PERMANENT; AND TO CLARIFY THE REQUIREMENTS FOR ESTABLISHING ELIGIBILITY FOR THE EXEMPTION.
<a href="#">HB1535</a>	K. Hendren	TO AMEND THE DISTRIBUTION AND USE OF SALES AND USE TAX REVENUES.
<a href="#">HB2100</a>	Jett	TO AMEND AND MODERNIZE THE LAW CONCERNING THE APPORTIONMENT OF INCOME DERIVED FROM MULTISTATE OPERATIONS; TO CHANGE THE METHOD FOR SOURCING OF RECEIPTS FOR SERVICES AND INTANGIBLES.
<a href="#">HB2066</a>	Hammer	TO PROVIDE FOR A PARTIAL REBATE OF DISTILLATE SPECIAL FUEL TAXES IN CERTAIN CIRCUMSTANCES; AND TO CREATE THE DISTILLATE SPECIAL FUEL TAX REFUND FUND.
<a href="#">HB2068</a>	Hammer	TO RETURN EXCESS FEDERAL GRANT FUNDS TO THE UNITED STATES GOVERNMENT;

AND TO ENCOURAGE RELIEF OF THE NATIONAL DEBT OF THE UNITED STATES.

[HB2062](#) Hammer TO EASE THE BURDEN ON TAXPAYERS; TO OFFSET EXCESS REVENUES AVAILABLE TO THE STATE; AND TO AMEND THE USE AND DISTRIBUTION OF CERTAIN REVENUES.

[HB1647](#) C. Douglas TO EXCLUDE MANUFACTURER REBATES ON MOTOR VEHICLES FROM THE DEFINITIONS USED FOR PURPOSES OF DETERMINING SALES AND USE TAXES.

[HB1965](#) Jett TO REPEAL PROVISIONS REGARDING THE USE OF SALES AND USE TAX REVENUES FROM REMOTE SELLERS; TO DEPOSIT SALES AND USE TAX REVENUES FROM REMOTE SELLERS INTO A FUND TO BE USED BY THE GENERAL ASSEMBLY; AND TO DECLARE AN EMERGENCY.

[HB1565](#) Jett TO AMEND THE LAW CONCERNING THE ISSUANCE AND EXPIRATION OF GROSS RECEIPTS TAX PERMITS AND THE COLLECTION OF UNPAID TAXES UPON DISCONTINUATION OF BUSINESS.

[HB2276](#) Gonzales TO REQUIRE THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO REPORT THE REVENUE IMPACT OF EACH TAX AND EACH TAX CREDIT, DEDUCTION, AND EXEMPTION.

[HB1795](#) Gates TO EXEMPT CERTAIN DONATED ITEMS FROM SALES AND USE TAXES.

[HB1796](#) Gates TO AMEND THE TIME LIMITATIONS FOR TAX ASSESSMENTS, COLLECTIONS, REFUNDS, AND PROSECUTION; AND TO LIMIT THE TIME AVAILABLE FOR A TAX AUDIT.

[HB2256](#) V. Flowers TO ALLOW AN INCOME TAX INCENTIVE FOR CERTAIN FITNESS AND NUTRITION EXPENSES.

[HB1853](#) Ladyman TO AMEND THE DEADLINE FOR ASSESSING TANGIBLE PERSONAL PROPERTY.

[HB1911](#) Bragg TO CLARIFY THE APPLICATION OF THE INCOME TAX CREDIT FOR WASTE REDUCTION, REUSE, OR RECYCLING EQUIPMENT USED FOR WOOD AND WOOD FIBER.