AGENDA House Committee on Revenue and Taxation

Thursday, February 16, 2023 10:00 AM Room 151, State Capitol Little Rock, Arkansas

Rep. Les D. Eaves, Chair Rep. Howard M. Beaty, Jr., Vice-Chair Rep. Lane Jean Rep. Robin Lundstrum Rep. Karilyn Brown Rep. Jack Fortner Rep. Frances Cavenaugh Rep. Johnny Rye Rep. Steve Hollowell Rep. Roger D. Lynch Rep. Les Warren Rep. Jim Wooten Rep. Julie Mayberry Rep. Richard McGrew Rep. David Ray Rep. Delia J. Haak Rep. John P. Carr Rep. Tony Furman Rep. Rebecca Burkes Rep. Mindy McAlindon

REGULAR AGENDA

Number	Sponsor	Subtitle
<u>HB1382</u>	Lundstrum	TO CREATE THE REBOOT PILOT PROGRAM; AND TO CREATE AN INCOME TAX
		CREDIT FOR BUSINESSES THAT HIRE CERTAIN FORMER OFFENDERS.

DEFERRED BILLS

Number	Sponsor	Subtitle
<u>HB1003</u>	J. Mayberry	TO CREATE INCOME TAX CREDITS FOR BEGINNING FARMERS AND OWNERS OF AGRICULTURAL ASSETS.
<u>HB1012</u>	Ray	TO AMEND THE STANDARD DEDUCTION FOR INCOME TAX PURPOSES; AND TO INCREASE THE STANDARD DEDUCTION.
<u>HB1016</u>	Ray	TO CREATE THE INFLATION REDUCTION ACT OF 2023.
<u>HB1032</u>	L. Fite	TO INCREASE THE AMOUNT OF THE HOMESTEAD PROPERTY TAX CREDIT.
<u>HB1044</u>	Beaty Jr.	TO ADOPT FEDERAL LAW CONCERNING INCOME TAX DEDUCTIONS FOR DEPRECIATION AND THE EXPENSING OF PROPERTY.
<u>HB1045</u>	Beaty Jr.	TO ENHANCE ECONOMIC COMPETITIVENESS BY REPEALING THE THROWBACK RULE.
<u>HB1046</u>	Ray	TO AMEND THE LAW GOVERNING STATE SALES AND USE TAXES REGARDING WHEELCHAIR-ACCESSIBLE MOTOR VEHICLES.
<u>HB1089</u>	C. Fite	TO EXEMPT MORGAN NICK FOUNDATION FROM SALES AND USE TAX.
<u>HB1097</u>	Ray	TO REDUCE THE TOP MARGINAL TAX RATE FOR INDIVIDUAL TAXPAYERS.
<u>HB1116</u>	Cavenaugh	TO CREATE AN INCOME TAX CREDIT FOR TAXPAYERS SIXTY-FIVE (65) AND OLDER IN AN AMOUNT EQUAL TO THE TAXPAYER'S PROPERTY TAX PAYMENT ON A HOMESTEAD.
<u>HB1146</u>	Underwood	TO PROTECT ARKANSAS TAXPAYERS FROM A TAX TO COLLECT TAXES.
<u>HB1148</u>	Vaught	TO PROVIDE AN INCOME TAX CREDIT FOR CERTAIN EXPENSES FOR BABY SUPPLIES.
<u>HB1152</u>	Vaught	TO CREATE AN INCOME TAX EXEMPTION FOR TEACHERS.
<u>HB1158</u>	J. Mayberry	TO CREATE THE EARLY CHILDHOOD EDUCATION WORKFORCE QUALITY INCENTIVE ACT; AND TO CREATE INCOME TAX CREDITS FOR CERTAIN EARLY

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CHILDHOOD EDUCATION WORKERS AND FOR ELIGIBLE BUSINESS CHILDCARE EXPENSES.

- HB1172
 Vaught
 TO CREATE A SALES AND USE TAX EXEMPTION FOR MORTALITY

 COMPOSTING DEVICES SOLD TO A COMMERCIAL LIVESTOCK OR POULTRY
 PRODUCER.
- HB1190BeckTO PROVIDE A SALES AND USE TAX EXEMPTION FOR CERTAIN UTILITIES
USED BY A SWINE FARM.
- HB1194L. JohnsonTO EXEMPT A MANUFACTURER'S REBATE ON A MOTOR VEHICLE FROM
SALES AND USE TAX; AND TO EXCLUDE A MANUFACTURER'S REBATE ON A
MOTOR VEHICLE FROM THE DEFINITION OF "SALES PRICE" USED FOR
PURPOSES OF DETERMINING SALES AND USE TAXES.
- HB1195L. JohnsonTO AMEND THE SALES TAX LEVIED ON CERTAIN SERVICES; AND TO EXEMPT
RESIDENTIAL CLEANING AND JANITORIAL WORK FROM THE SALES TAX.
- HB1221
 Vaught
 TO EXCLUDE CERTAIN INVOLUNTARY SALES OF LIVESTOCK FROM GROSS

 INCOME UNDER THE INCOME TAX ACT OF 1929.
 INCOME UNDER THE INCOME TAX ACT OF 1929.
- HB1235CrawfordTO CREATE AN EXEMPTION FROM SALES TAX FOR ALL PURCHASES BY A
NONPROFIT THAT WORKS WITH ARKANSAS CITIZENS WHO HAVE BEEN
DIAGNOSED WITH A DEVELOPMENTAL DISABILITY OR DEVELOPMENTAL
DELAY.
- HB1239
 Underwood
 TO AMEND LAWS CONCERNING THE CORPORATE FRANCHISE TAX; TO

 REPEAL THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979; AND TO
 MAKE CONFORMING CHANGES.
- HB1240LundstrumTO AMEND THE INCOME TAX LAWS RELATING TO CERTAIN TRUSTS; TO
PRESERVE CERTAIN TRUST ASSETS; AND TO EXEMPT CERTAIN TRUSTS
FROM INCOME TAX.
- HB1241PainterTO CREATE A REFUNDABLE TAX CREDIT FOR CERTAIN VOLUNTEER
FIREFIGHTERS.
- HB1299C. CooperTO CREATE A TAX CREDIT FOR CONTRIBUTIONS TO A PREGNANCY
RESOURCE CENTER.
- HB1317PilkingtonTO PROVIDE FOR A REDUCED SALES AND USE TAX RATE FOR NATURAL GAS,
ELECTRICITY, AND COAL USED BY A DATA CENTER; AND TO DECLARE AN
EMERGENCY.
- HB1330R. ScottTO AMEND THE LAW CONCERNING TAX-DELINQUENT PROPERTY; AND TO
PROVIDE RESTRICTIONS ON THE FORFEITURE OF TAX-DELINQUENT
HOMESTEADS AND REAL PROPERTY USED FOR FARMING.
- HB1342
 Vaught
 TO AMEND THE SERVICES TO WHICH SALES TAX APPLIES; AND TO EXEMPT CERTAIN STORAGE SERVICES FROM SALES TAX.
- 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.
- HB1346ToshTO 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.
- HB1364ClowneyTO CREATE A SALES AND USE TAX EXEMPTION FOR BREAST PUMPS, BREAST
PUMP COLLECTION AND STORAGE SUPPLIES, BREAST PUMP KITS, AND
RELATED ITEMS.
- HB1366SteimelTO CREATE AN INCOME TAX CREDIT FOR PROPERTY TAX PAID ON CERTAIN
POULTRY STRUCTURES; AND TO OFFSET THE PROPERTY TAX BURDEN ON
POULTRY FARMERS.

<u>HB1379</u>	McAlindon	TO REQUIRE THE ELECTRONIC FILING OF CERTAIN SALES AND USE TAX RETURNS.
<u>HB1397</u>	Eaves	TO EXEMPT PAYMENTS RECEIVED FROM THE RESTAURANT REVITALIZATION FUND FROM GROSS INCOME FOR PURPOSES OF COMPUTING INCOME TAX.
<u>HB1398</u>	Eaves	TO AMEND PAISLEY'S LAW; AND TO AMEND THE STILLBORN CHILD INCOME TAX CREDIT.
<u>HB1400</u>	Hudson	TO ADOPT THE FEDERAL TAX CREDIT FOR EMPLOYERS WHO PROVIDE PAID FAMILY AND MEDICAL LEAVE FOR THEIR EMPLOYEES.