

AGENDA (Revised @ 5:26 p.m.)
Time change, added and moved bills
House Committee on Revenue and Taxation

Tuesday, March 12, 2019
9:00 AM
Room 151, State Capitol
Little Rock, Arkansas

Rep. Joe Jett, Chair
Rep. Jack Fortner, Vice-Chair
Rep. Lane Jean
Rep. Ken Bragg
Rep. Andy Davis
Rep. Monte Hodges
Rep. Dan M. Douglas

Rep. Les Eaves
Rep. Robin Lundstrum
Rep. Lanny Fite
Rep. Marcus E. Richmond
Rep. Roger D. Lynch
Rep. Aaron Pilkington
Rep. Les Warren

Rep. Jim Wooten
Rep. Keith Slape
Rep. Gayla H. McKenzie
Rep. Joe Cloud
Rep. Stu Smith
Rep. Tippi McCullough

TO OFFER TESTIMONY ON A BILL, PLEASE SIGN IN TO BE RECOGNIZED BY THE CHAIR

REGULAR AGENDA

Number	Sponsor	Subtitle
HB1002	D. Douglas	TO REQUIRE CERTAIN OUT-OF-STATE SELLERS TO COLLECT AND REMIT ARKANSAS SALES AND USE TAX.
HB1562	S. Meeks	TO AMEND THE LAW CONCERNING PAYMENT DURING AN ASSESSMENT APPEAL PROCESS.
HB1604	Della Rosa	TO PROVIDE FOR A PROPERTY TAX EXEMPTION FOR CERTAIN DISABLED OR DECEASED LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS AND THEIR SURVIVING SPOUSES AND CHILDREN.
HB1618	Gonzales	TO CREATE A SALES AND USE TAX EXEMPTION FOR WASHER-EXTRACTORS USED BY A FIRE DEPARTMENT.
HB1653	J. Mayberry	TO ELIMINATE THE INCOME TAX DEDUCTION FOR GAMBLING LOSSES; AND TO DEDICATE THE SAVINGS FROM THE ELIMINATION OF THE INCOME TAX DEDUCTION FOR GAMBLING LOSSES TO BE USED FOR REDUCING THE DEVELOPMENTAL DISABILITIES WAITING LIST.
HB1713	Fortner	CONCERNING THE TAXATION OF PERSONAL PROPERTY LEASED BY THE STATE OR A LOCAL GOVERNMENT.
HB1714	Jett	TO CREATE THE ELECTIVE PASS-THROUGH ENTITY TAX ACT; TO IMPOSE A TAX ON PASS-THROUGH ENTITIES; AND TO EXCLUDE CERTAIN INCOME FROM GROSS INCOME FOR PASS-THROUGH ENTITIES.
HB1721	M. Gray	TO CLARIFY THE INCOME TAX EXEMPTION FOR SERVICE PAY OR ALLOWANCES RECEIVED BY ACTIVE DUTY MEMBERS OF THE ARMED FORCES.
HB1722	M. Gray	TO TOLL THE STATUTE OF LIMITATIONS FOR TAX COLLECTION IN THE EVENT OF A BANKRUPTCY FILING; AND TO PROVIDE THAT CERTIFICATES OF INDEBTEDNESS RELATE BACK TO THE DATE OF A TAX ASSESSMENT.
HB1723	M. Gray	TO PROVIDE FOR THE OFFSET OF A STATE TAX REFUND AGAINST AN EXISTING TAX DEBT FOR WHICH A NOTICE OF FINAL ASSESSMENT HAS BEEN ISSUED.

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HB1724	M. Gray	TO AMEND THE ARKANSAS TAX PROCEDURE ACT CONCERNING HOLDING ADMINISTRATIVE HEARINGS BY ELECTRONIC MEANS.
HB1725	M. Gray	TO REPEAL UNUSED PROVISIONS OF THE TAX CODE; TO REPEAL THE INCOME TAX CREDIT FOR THE PURCHASE OF A CIGARETTE RECEPTACLE; AND TO REPEAL A PROVISION CONCERNING INTEREST ON ESTATE TAX DEFICIENCIES AND OVERPAYMENTS.
SB146	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.
SB453	L. Eads	TO PROVIDE FUNDING FOR THE ARKANSAS WATERWAYS COMMISSION AND FOR THE DEVELOPMENT, IMPROVEMENT, AND EXPANSION OF RIVER TRANSPORTATION RESOURCES WITHIN THE MCCLELLAN-KERR ARKANSAS RIVER NAVIGATION SYSTEM.
HB1034	Rye	TO INCREASE THE HOMESTEAD PROPERTY TAX CREDIT.
HB1342	Payton	TO INCREASE THE AMOUNT BELOW WHICH SALES AND USE TAX IS NOT DUE ON THE PURCHASE OF A USED MOTOR VEHICLE; AND TO ELIMINATE THE SALES AND USE TAX EXEMPTION FOR CERTAIN MOTOR VEHICLES, TRAILERS, AND SEMITRAILERS.
HB1764	J. Mayberry	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR THE SALE OF USED TEXTBOOKS TO STUDENTS ENROLLED IN AN INSTITUTION OF HIGHER EDUCATION.
HB1772	Lowery	TO AMEND THE SALES TAX LAWS CONCERNING SPECIAL EVENTS; AND TO EXCLUDE CERTAIN SCHOOL FUNDRAISERS FROM THE SALES TAX LAWS REGULATING SPECIAL EVENTS.
SB447	J. Hendren	TO INCREASE THE HOMESTEAD PROPERTY TAX CREDIT; TO MAINTAIN FUNDING FOR CURRENT PROPERTY TAX RELIEF; TO PROVIDE FOR THE USE OF THE EXCESS FUNDS IN THE PROPERTY TAX RELIEF TRUST FUND; AND TO DECLARE AN EMERGENCY.
SB203	Teague	TO AMEND THE LAW PERTAINING TO MUNICIPAL ADVERTISING AND PROMOTION TAXES.

DEFERRED BILLS

Number	Sponsor	Subtitle
HB1024	Rye	TO DESIGNATE THE REVENUES DERIVED FROM TAXES COLLECTED ON THE SALES OF NEW AND USED MOTOR VEHICLES AS SPECIAL REVENUES; AND TO CLARIFY THAT THE REVENUES DERIVED FROM THE TAXES COLLECTED BY REMOTE SELLERS ARE GENERAL REVENUES.
HB1031	Rye	TO PROVIDE INCOME TAX RELIEF FOR PARENTS OF CHILDREN WHO ARE BLIND OR DEAF, OR BOTH; AND TO EXTEND THE INCOME TAX CREDIT FOR CHILDREN WITH A DEVELOPMENTAL DISABILITY TO INCLUDE CHILDREN WHO ARE BLIND OR DEAF, OR BOTH.
HB1075	J. Mayberry	TO AMEND THE ACHIEVING A BETTER LIFE EXPERIENCE PROGRAM ACT; AND TO PROVIDE FOR AN INCOME TAX DEDUCTION FOR CONTRIBUTIONS TO A DISABILITY SAVINGS ACCOUNT.
HB1108	House	TO CREATE AN EXEMPTION FROM THE INCOME TAX FOR SERVICE PAY AND ALLOWANCES OF FOREIGN SERVICE PERSONNEL; AND TO REPEAL OBSOLETE PROVISIONS OF THE INCOME TAX LAWS.
HB1300	J. Mayberry	TO ELIMINATE THE INCOME TAX DEDUCTION FOR GAMBLING LOSSES; AND TO DEDICATE THE SAVINGS FROM THE ELIMINATION OF THE INCOME TAX DEDUCTION FOR GAMBLING LOSSES TO BE USED FOR HIGHWAYS AND ROADWAYS IN THE STATE.

HB1260	D. Douglas	TO DEDICATE REVENUES TO BE USED BY THE STATE AND LOCAL GOVERNMENTS TO IMPROVE, CONSTRUCT, AND MAINTAIN THE HIGHWAYS, ROADS, STREETS, AND BRIDGES IN THE STATE; AND TO DECLARE AN EMERGENCY.
HB1418	McCullough	TO CREATE THE WORKING FAMILIES TAX RELIEF ACT.
HB1495	Holcomb	TO PROVIDE ADDITIONAL REVENUE FOR THE MAINTENANCE AND REPAIR OF HIGHWAYS, STREETS, AND BRIDGES IN THE STATE.
HB1434	Love	TO REDUCE THE TAX BURDEN ON ALL ARKANSAS TAXPAYERS; TO AMEND THE INCOME TAX IMPOSED ON INDIVIDUALS, TRUSTS, AND ESTATES; TO ALLOW AN EARNED INCOME TAX CREDIT; AND TO DECLARE AN EMERGENCY.
HB1539	Christiansen	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR WATER USED BY A POULTRY FARM; AND TO REQUIRE THE ADOPTION OF RELATED RULES.
HB1502	J. Mayberry	TO PROVIDE FUNDING FOR THE MAINTENANCE, IMPROVEMENT, AND CONSTRUCTION OF HIGHWAYS, ROADS, STREETS, AND BRIDGES IN THE STATE; AND TO LEVY A PRIVILEGE TAX ON CASINO GAMES.
HB1541	J. Mayberry	TO GRADUALLY DEDICATE THE SALES AND USE TAX REVENUE FROM THE SALES OF NEW AND USED VEHICLES FOR ROADWAY MAINTENANCE, CONSTRUCTION, AND RECONSTRUCTION; AND TO DECLARE AN EMERGENCY.
HB1532	Pilkington	TO CREATE AN INCOME TAX EXEMPTION FOR CERTAIN NEW BUSINESSES LOCATING IN THE STATE.