

**AGENDA**  
**House Committee on Revenue and Taxation**

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**Thursday, March 9, 2023**  
**10:00 AM**  
**Room 151, State Capitol**  
**Little Rock, Arkansas**

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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 Cavanaugh

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

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**REGULAR AGENDA**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1422</a>	L. Johnson	TO ENACT THE PRECEPTOR TAX INCENTIVE PROGRAM; AND TO PROVIDE INCENTIVES FOR CERTAIN MEDICAL OR COUNSELING PROFESSIONALS TO TRAIN STUDENTS WHO ARE LEARNING TO BECOME MEDICAL OR COUNSELING PROFESSIONALS.
<a href="#">SB207</a>	B. Johnson	TO MODIFY THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979.

**DEFERRED BILLS**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1003</a>	J. Mayberry	TO CREATE INCOME TAX CREDITS FOR BEGINNING FARMERS AND OWNERS OF AGRICULTURAL ASSETS.
<a href="#">HB1012</a>	Ray	TO AMEND THE STANDARD DEDUCTION FOR INCOME TAX PURPOSES; AND TO INCREASE THE STANDARD DEDUCTION.
<a href="#">HB1016</a>	Ray	TO CREATE THE INFLATION REDUCTION ACT OF 2023.
<a href="#">HB1044</a>	Beaty Jr.	TO ADOPT FEDERAL LAW CONCERNING INCOME TAX DEDUCTIONS FOR DEPRECIATION AND THE EXPENSING OF PROPERTY.
<a href="#">HB1045</a>	Beaty Jr.	TO ENHANCE ECONOMIC COMPETITIVENESS BY REPEALING THE THROWBACK RULE.
<a href="#">HB1046</a>	Ray	TO AMEND THE LAW GOVERNING STATE SALES AND USE TAXES REGARDING WHEELCHAIR-ACCESSIBLE MOTOR VEHICLES.
<a href="#">HB1089</a>	C. Fite	TO EXEMPT MORGAN NICK FOUNDATION FROM SALES AND USE TAX.
<a href="#">HB1097</a>	Ray	TO REDUCE THE TOP MARGINAL TAX RATE FOR INDIVIDUAL TAXPAYERS.
<a href="#">HB1116</a>	Cavanaugh	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.
<a href="#">HB1146</a>	Underwood	TO PROTECT ARKANSAS TAXPAYERS FROM A TAX TO COLLECT TAXES.
<a href="#">HB1152</a>	Vaught	TO CREATE AN INCOME TAX EXEMPTION FOR TEACHERS.
<a href="#">HB1158</a>	J. Mayberry	TO CREATE THE EARLY CHILDHOOD EDUCATION WORKFORCE QUALITY INCENTIVE ACT; AND TO CREATE INCOME TAX CREDITS FOR CERTAIN EARLY CHILDHOOD EDUCATION WORKERS AND FOR ELIGIBLE BUSINESS CHILDCARE

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EXPENSES.

<a href="#">HB1172</a>	Vaught	TO CREATE A SALES AND USE TAX EXEMPTION FOR MORTALITY COMPOSTING DEVICES SOLD TO A COMMERCIAL LIVESTOCK OR POULTRY PRODUCER.
<a href="#">HB1190</a>	Beck	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR CERTAIN UTILITIES USED BY A SWINE FARM.
<a href="#">HB1194</a>	L. Johnson	TO 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.
<a href="#">HB1195</a>	L. Johnson	TO AMEND THE SALES TAX LEVIED ON CERTAIN SERVICES; AND TO EXEMPT RESIDENTIAL CLEANING AND JANITORIAL WORK FROM THE SALES TAX.
<a href="#">HB1221</a>	Vaught	TO EXCLUDE CERTAIN INVOLUNTARY SALES OF LIVESTOCK FROM GROSS INCOME UNDER THE INCOME TAX ACT OF 1929.
<a href="#">HB1235</a>	Crawford	TO 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.
<a href="#">HB1239</a>	Underwood	TO AMEND LAWS CONCERNING THE CORPORATE FRANCHISE TAX; TO REPEAL THE ARKANSAS CORPORATE FRANCHISE TAX ACT OF 1979; AND TO MAKE CONFORMING CHANGES.
<a href="#">HB1240</a>	Lundstrum	TO AMEND THE INCOME TAX LAWS RELATING TO CERTAIN TRUSTS; TO PRESERVE CERTAIN TRUST ASSETS; AND TO EXEMPT CERTAIN TRUSTS FROM INCOME TAX.
<a href="#">HB1241</a>	Painter	TO CREATE A REFUNDABLE TAX CREDIT FOR CERTAIN VOLUNTEER FIREFIGHTERS.
<a href="#">HB1299</a>	C. Cooper	TO CREATE A TAX CREDIT FOR CONTRIBUTIONS TO A PREGNANCY RESOURCE CENTER.
<a href="#">HB1317</a>	Pilkington	TO 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.
<a href="#">HB1330</a>		TO AMEND THE LAW CONCERNING TAX-DELINQUENT PROPERTY; AND TO PROVIDE RESTRICTIONS ON THE FORFEITURE OF TAX-DELINQUENT HOMESTEADS AND REAL PROPERTY USED FOR FARMING.
<a href="#">HB1342</a>	Vaught	TO AMEND THE SERVICES TO WHICH SALES TAX APPLIES; AND TO EXEMPT CERTAIN STORAGE SERVICES FROM SALES TAX.
<a href="#">HB1345</a>	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.
<a href="#">HB1346</a>	Tosh	TO 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.
<a href="#">HB1364</a>	Clowney	TO CREATE A SALES AND USE TAX EXEMPTION FOR BREAST PUMPS, BREAST PUMP COLLECTION AND STORAGE SUPPLIES, BREAST PUMP KITS, AND RELATED ITEMS.
<a href="#">HB1366</a>	Steimel	TO CREATE AN INCOME TAX CREDIT FOR PROPERTY TAX PAID ON CERTAIN POULTRY STRUCTURES; AND TO OFFSET THE PROPERTY TAX BURDEN ON POULTRY FARMERS.

<a href="#">HB1382</a>	Lundstrum	TO CREATE THE REBOOT PILOT PROGRAM; AND TO CREATE AN INCOME TAX CREDIT FOR BUSINESSES THAT HIRE CERTAIN FORMER OFFENDERS.
<a href="#">HB1397</a>	Eaves	TO EXEMPT PAYMENTS RECEIVED FROM THE RESTAURANT REVITALIZATION FUND FROM GROSS INCOME FOR PURPOSES OF COMPUTING INCOME TAX.
<a href="#">HB1398</a>	Eaves	TO AMEND PAISLEY'S LAW; AND TO AMEND THE STILLBORN CHILD INCOME TAX CREDIT.
<a href="#">HB1400</a>	Hudson	TO ADOPT THE FEDERAL TAX CREDIT FOR EMPLOYERS WHO PROVIDE PAID FAMILY AND MEDICAL LEAVE FOR THEIR EMPLOYEES.
<a href="#">HB1421</a>	L. Johnson	TO CREATE AN INCOME TAX CREDIT FOR CONTRIBUTIONS TO CERTAIN RURAL HOSPITAL ORGANIZATIONS; AND TO CREATE THE HELPING ENHANCE ACCESS TO RURAL TREATMENT (HEART) ACT.
<a href="#">HB1450</a>	J. Moore	TO AMEND THE ADDITIONAL PENALTIES PROVIDED FOR FAILURE TO COMPLY WITH STATE TAX PROCEDURE; AND TO REPEAL THE ADDITIONAL PENALTY FOR FAILING TO MAKE REQUIRED QUARTERLY ESTIMATED INCOME TAX PAYMENTS.
<a href="#">HB1454</a>	Ray	TO AMEND THE DEFINITION OF A HOMESTEAD FOR PURPOSES OF PROPERTY TAXATION; AND TO PROVIDE THAT CERTAIN DWELLINGS OWNED BY A LIMITED LIABILITY COMPANY QUALIFY AS A HOMESTEAD.
<a href="#">HB1465</a>	Crawford	TO PROVIDE A STATE SALES TAX EXEMPTION FOR DISABLED VETERANS.
<a href="#">HB1476</a>	Pilkington	TO CREATE A SALES AND USE TAX EXEMPTION FOR ELECTRICITY SOLD TO A DATA CENTER; AND TO DECLARE AN EMERGENCY.
<a href="#">HB1478</a>	Eaves	TO AMEND THE SALES AND USE TAX EXEMPTION FOR COMMERCIAL JET AIRCRAFT.
<a href="#">HB1490</a>	A. Collins	TO CREATE A SALES AND USE TAX EXEMPTION FOR THE ARKANSAS MUSEUM OF FINE ARTS.
<a href="#">HB1491</a>	Cavenaugh	TO REQUIRE THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO ADOPT RULES BEFORE ASSESSING OR COLLECTING CERTAIN TAXES.
<a href="#">HB1492</a>	Lundstrum	TO AMEND THE INCOME TAX CREDIT FOR APPRENTICESHIP PROGRAMS; AND TO INCREASE THE INCOME TAX CREDIT ALLOWED FOR APPRENTICESHIP PROGRAMS.
<a href="#">HB1506</a>	Beaty Jr.	TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS PURCHASED TO REPAIR AGRICULTURAL EQUIPMENT AND MACHINERY AND TIMBER EQUIPMENT AND MACHINERY.