AGENDA House Committee on Revenue and Taxation

Tuesday, February 9, 2021 2:00 PM or Upon Adjournment Whichever is Later Room 151, State Capitol Little Rock, Arkansas

Public Comment Holding Room 149

Rep. Joe Jett, Chair Rep. Jack Fortner, Vice-Chair Rep. Lane Jean Rep. Monte Hodges Rep. Les Eaves	Rep. Lanny Fite Rep. Austin McCollum Rep. Roger D. Lynch Rep. Les Warren Rep. Jim Wooten	Rep. Spencer Hawks Rep. Richard McGrew Rep. Mark D. McElroy Rep. Howard M. Beaty, Jr. Rep. Rick McClure
Rep. Les Eaves Rep. Ron McNair Rep. Robin Lundstrum	Rep. Jim Wooten Rep. Julie Mayberry Rep. Denise Garner	Rep. Rick McClure Rep. Jon Milligan

REGULAR AGENDA			
Number	Sponsor	Subtitle	
<u>HB1361</u>	Eaves	TO PROVIDE FOR THE TAX TREATMENT OF CERTAIN LOANS, PAYMENTS, AND EXPENSES RELATED TO CORONAVIRUS 2019 (COVID-19) RELIEF PROGRAMS; AND TO DECLARE AN EMERGENCY.	
<u>HB1049</u>	Jett	TO ALLOW THE WITHHOLDING OF STATE INCOME TAX FROM UNEMPLOYMENT COMPENSATION BENEFITS AND UNEMPLOYMENT INSURANCE BENEFITS.	
<u>SB236</u>	J. Dismang	TO EXEMPT UNEMPLOYMENT COMPENSATION BENEFITS FROM INCOME TAX DURING A CERTAIN TIME PERIOD; AND TO DECLARE AN EMERGENCY.	

DEFERRED BILLS

Number	Sponsor	Subtitle Size Size Size Size Size Size Size Siz
<u>HB1030</u>	Jett	TO PREVENT UNEXPECTED REDUCTIONS IN REVENUES FROM THE WHOLESALE SALES TAXES ON MOTOR FUEL AND DISTILLATE SPECIAL FUEL BY AMENDING THE LAW CONCERNING THE CALCULATION OF THE WHOLESALE SALES TAXES.
<u>HB1034</u>	Jett	TO AMEND THE EXCEPTIONS TO THE PROHIBITION AGAINST THE DISCLOSURE OF TAXPAYER INFORMATION; AND TO DESIGNATE THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION AS THE OFFICIAL CUSTODIAN OF CERTAIN RECORDS.
<u>HB1035</u>	Jett	TO ADOPT RECENT CHANGES TO THE INTERNAL REVENUE CODE.
<u>HB1038</u>	Jett	TO CLARIFY THAT SALES TAX IS REQUIRED TO BE COLLECTED AND REMITTED ON DELIVERY CHARGES FOR SALES BY A MARKETPLACE FACILITATOR.
<u>HB1043</u>	Jett	TO AUTHORIZE THE WAIVER OF CERTAIN AD VALOREM TAXES ON UTILITIES AND CARRIERS; AND TO CREATE A STATUTE OF LIMITATIONS ON THE COLLECTION OF CERTAIN AD VALOREM TAXES ON UTILITIES AND CARRIERS.
HB1044	Jett	TO AUTHORIZE THE ESTIMATED ASSESSMENT OF TAX IF A TAXPAYER FAILS OR REFUSES TO PROVIDE RECORDS.
<u>HB1046</u>	Jett	TO CLARIFY THE ABILITY OF LEGAL COUNSEL FOR THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO REQUEST REVISION OF A HEARING OFFICER'S DECISION.
<u>HB1047</u>	Jett	TO CLARIFY THAT A TAXPAYER'S AGENT MAY FILE A PROTEST ON BEHALF OF A TAXPAYER IF THE TAXPAYER PRODUCES A PROPERLY EXECUTED POWER

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OF ATTORNEY AT THE TIME OF THE FILING.

HB1048 Jett

TO AUTHORIZE THE OFFSET OF A TAX REFUND TOWARD A TAX DELINQUENCY WHEN A FINAL ASSESSMENT OF TAX HAS BEEN ISSUED.