

**AGENDA**  
**House Committee on Revenue and Taxation**  
**86th General Assembly**  
**Regular Session, 2007**

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**Tuesday, March 06, 2007**

**10:00 AM**

**Room 151, State Capitol**  
**Little Rock, Arkansas**

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Rep. Keven Anderson, Chair  
Rep. Allen Maxwell, Vice Chair  
Rep. David Evans  
Rep. Linda Chesterfield  
Rep. Horace Hardwick  
Rep. Scott Sullivan

Rep. Bruce Maloch  
Rep. George Overbey  
Rep. Wilhelmina Lewellen  
Rep. Beverly Pyle  
Rep. Lindsley Smith  
Rep. Bill Sample  
Rep. Nathan George

Rep. J. R. Rogers  
Rep. David Dunn  
Rep. John Lowery  
Rep. Buddy Lovell  
Rep. Ed Garner  
Rep. Clark Hall  
Rep. Mike Patterson

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**REGULAR AGENDA**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
HB1223	Anderson	TO INCREASE THE AMOUNT ALLOWED FOR THE EXPENSING OF CERTAIN DEPRECIABLE BUSINESS ASSETS TO THE AMOUNT CURRENTLY ALLOWED BY THE INTERNAL REVENUE CODE.
HB1365	Key	REQUIRING VOTER APPROVAL OF CERTAIN TAX LEVIES.
HB1417	Sullivan	TO REDUCE THE SALES AND USE TAX ON UTILITIES THAT ARE USED BY QUALIFYING AGRICULTURAL STRUCTURES AND QUALIFYING AGRICULTURE, HORTICULTURE, AND AQUACULTURE EQUIPMENT.
HB1496	Rainey	TO REQUIRE PROOF OF IDENTITY BEFORE CHANGING AN ADDRESS ON A PROPERTY TAX STATEMENT.
HB1650	Lowery	TO PROVIDE AN EXEMPTION FROM SALES AND USE TAX FOR MACHINERY AND EQUIPMENT USED IN THE PRODUCTION OF CONCRETE.
HB1697	Pickett	TO PERMIT SURFACE OWNER TO ACQUIRE DORMANT SEVERED MINERAL RIGHTS, TO PROVIDE GUIDELINES FOR ASSESSING MINERAL RIGHTS, AND TO ALLOW ASSESSMENT OF TAX ON SEVERED MINERAL RIGHTS AGAINST THE WORKING INTERESTS OWNER.
HB1701	Dunn	TO EXEMPT AGRICULTURAL AIRCRAFT FROM THE SALES AND USE TAX.
HB1746	J. Johnson	AN ACT TO REPEAL ARKANSAS CODE 26-52-318 AND 26-53-147 REQUIRING DECALS TO BE AFFIXED TO HEAVY EQUIPMENT.
HB1827	Harrelson	TO CHANGE THE EFFECTIVE DATE OF UNCODIFIED 88 OF ACT 1273 OF 2003, AS AMENDED BY ACT 2008 OF 2005.
HB1828	Harrelson	TO EXEMPT FROM SALES AND USE TAX THE NATURAL GAS AND ELECTRICITY USED IN THE MANUFACTURING OF TIRES.
HB2027	Kidd	TO EXEMPT COINS, BULLION, AND CURRENCY FROM THE SALES AND USE TAX.
HB2226	Rogers	TO REPEAL CONFLICTING LANGUAGE IN ARKANSAS LAW PERTAINING TO SALES TAX ON LEASES OR RENTALS OF MOTOR VEHICLES.
HB2228	J. Roebuck	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR THE SALE OF USED TEXTBOOKS TO STUDENTS ENROLLED IN AN INSTITUTION OF HIGHER EDUCATION.
HB2235	Saunders	TO EXEMPT THE CADDO HILLS ALUMNI ASSOCIATION FROM PAYMENT OF SALES AND USE TAX.
HB2259	Hall	TO ESTABLISH A TAX CREDIT FOR THE REHABILITATION OF HISTORIC STRUCTURES

LOCATED IN ARKANSAS.

HB2278	Moore	"THE DELTA GEOTOURISM INCENTIVE ACT OF 2007."
HB2280	Patterson	TO CREATE A TAX INCENTIVE PLAN TO ENCOURAGE ECONOMIC DEVELOPMENT.
HB2283	Reynolds	TO CLARIFY ARKANSAS CODE 14-20-112 (a), 26-75-602(c)(2), AND 26-75-701(a) TO APPLY TO HOTELS, MOTELS, RESTAURANTS, OR SIMILAR ESTABLISHMENTS.
HB2288	Pyle	TO ALLOW A COUNTY TO RECEIVE THROUGH THE PROPERTY TAX RELIEF TRUST FUND THE AMOUNT OF HOMESTEAD PROPERTY TAX RELIEF ASSESSED ON AND EXEMPTED FROM A DISABLED VETERAN'S HOMESTEAD.
HB2314	Sumpter	TO PROVIDE AN INCOME TAX CREDIT FOR THE PURCHASE OF NEW QUALIFIED HYBRID VEHICLES.
HB2318	Ragland	TO ALLOW A SALES AND USE TAX EXEMPTION FOR THE SALE OF PROSTHETICS TO A DULY LICENSED PRACTITIONER AND TO INCLUDE DENTAL PROSTHESIS IN THE DEFINITION OF PROSTHETICS.
HB2329	Lowery	TO PROVIDE A SALES AND USE TAX CREDIT FOR THE TAXES PAID IN EXCESS OF A STATED AMOUNT ON NATURAL GAS USED TO GENERATE ELECTRICITY IN THIS STATE.
HB2330	Lowery	TO PROVIDE A REBATE FOR THE NATURAL GAS SOLD TO GENERATING FACILITIES TO GENERATE ELECTRICITY WHEN THE PURCHASE OF NATURAL GAS EXCEEDS A SPECIFIED AMOUNT.
HB2350	Adcock	TO AMEND THE ARKANSAS CODE REGARDING THE ENFORCEMENT OF BUSINESS PERMIT AND LICENSE REQUIREMENTS AND THE COLLECTION OF DELINQUENT BUSINESS PERMIT FEES, BUSINESS LICENSE FEES, AND TAXES LEVIED ON BUSINESSES.
HB2372	King	TO ALLOW A TAX CREDIT TO A TAXPAYER THAT IS A POULTRY PRODUCER AND THAT SUFFERS A FLOCK LOSS DUE TO A VIRUS OUTBREAK.
HB2373	King	TO PROVIDE AN INCOME TAX CREDIT TO A TAXPAYER THAT SELLS AN AGRICULTURAL ASSET OR AGRICULTURAL REAL ESTATE TO A BEGINNING FARMER OR EXISTING YOUNG FARMER.
HB2385	L. Smith	TO PROVIDE THE CITIZENS OF THE STATE WITH INFORMATION REGARDING SALES AND USE TAX EXEMPTIONS AND TO PROVIDE A MORE OPEN GOVERNMENT.
SB308	Critchler	TO AMEND 26-3-306(a)(1)(B)(iii) TO REINSTATE THE HOMESTEAD AND PERSONAL PROPERTY TAX EXEMPTIONS AVAILABLE TO A DISABLED VETERAN'S SURVIVING SPOUSE WHOSE SUBSEQUENT MARRIAGE HAS TERMINATED.
HB1459	Walters	TO PROVIDE AN INCOME TAX CREDIT FOR VOLUNTEER FIREFIGHTERS.

#### DEFERRED BILLS

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
HB1002	Hardwick	AN ACT TO PHASE OUT A PORTION OF THE STATE SALES AND USE TAX ON FOOD AND FOOD INGREDIENTS AND TO CONTINUE THE IMPOSITION OF LOCAL SALES AND USE TAX ON FOOD AND FOOD INGREDIENTS.
HB1003	Wells	AN ACT TO AMEND THE HOMESTEAD EXEMPTION ACT OF 1981.
HB1016	Medley	TO INCREASE THE MAXIMUM PROPERTY TAX RELIEF CREDIT FOR A HOMESTEAD.
HB1017	Medley	AN ACT TO INCREASE THE SALES AND USE TAX EXEMPTION FOR USED MOTOR VEHICLES AND TO REGULARLY ADJUST THE AMOUNT FOR INFLATION.
HB1020	Adcock	TO INCREASE THE AMOUNT OF THE GROSS RECEIPTS AND COMPENSATING USE TAX EXEMPTION FOR THE SALE OF A USED MOTOR VEHICLE.
HB1021	Norton	TO INCREASE THE HOMESTEAD PROPERTY TAX EXEMPTION.
HB1029	Hall	TO CREATE A BACK-TO-SCHOOL TAX-FREE HOLIDAY BY EXEMPTING ITEMS OF CLOTHING, FOOTWEAR, AND SCHOOL SUPPLIES FROM SALES AND USE TAX DURING A LIMITED TIME PERIOD.
HB1033	Key	CHILD CARE TAX CREDIT OF 2007.
HB1034	Walters	TO PROVIDE THAT A MANUFACTURER REBATE FOR THE SALE OF A NEW MOTOR VEHICLE IS NOT SUBJECT TO ARKANSAS SALES AND USE TAX.
HB1278	Sullivan	AN ACT TO EXEMPT THE ARKANSAS EMERGENCY MEDICAL TECHNICIAN ASSOCIATION, INC., THE ARKANSAS EMERGENCY MEDICAL SERVICES FOUNDATION,

		INC., AND THE ARKANSAS AMBULANCE ASSOCIATION, INC. FROM THE SALES AND USE TAX.
HB1294	Glidewell	TO REPEAL THE REQUIREMENT THAT A CITY OF THE FIRST CLASS HAVE A CITY PARK OF AT LEAST ONE THOUSAND ACRES BEFORE BEING ALLOWED TO LEVY AN ADDITIONAL TAX ON THE GROSS RECEIPTS OF HOTELS, RESTAURANTS, AND OTHER SIMILAR BUSINESSES.
HB1295	Glidewell	TO EXEMPT FROM SALES AND USE TAX THE SALE OF PUBLIC SAFETY RADIO COMMUNICATIONS EQUIPMENT SOLD TO MUNICIPALITIES AND COUNTIES.
HB1296	Glidewell	AN ACT TO EXEMPT THE GROSS RECEIPTS DERIVED FROM CERTAIN SALES OF EQUIPMENT USED FOR PARTICIPATION IN THE ARKANSAS WIRELESS INFORMATION NETWORK FROM SALES AND USE TAXES.
HB1297	Sumpter	TO PROVIDE AN INCOME TAX EXEMPTION FOR FIREFIGHTERS; TO ALLOW FIREFIGHTERS WHO DO NOT TAKE THE INCOME TAX EXEMPTION TO TAKE AN INCOME TAX CREDIT.
HB1358	Sumpter	TO PROVIDE A SALES TAX EXEMPTION FOR THE PURCHASE OF NEW QUALIFIED HYBRID VEHICLES.
HB1366	M. Martin	TO EXEMPT PURCHASES BY OR FOR A PERMANENTLY DISABLED VETERAN FROM THE SALES AND USE TAX.
HB1404	Kenney	TO EXEMPT FROM THE SALES AND USE TAX PURCHASES BY OR FOR A PERMANENTLY DISABLED VETERAN.
HB1418	Hyde	AN ACT TO CLARIFY THAT CONTRIBUTIONS TO A TAX-DEFERRED TUITION SAVINGS PROGRAM ARE DEDUCTIBLE FROM ARKANSAS INCOME TAX.
HB1422	Sumpter	AN ACT TO IMPOSE AN EXCISE TAX UPON THE USE, POSSESSION, CONSUMPTION, STORAGE, OR TRANSFER OF A CONTROLLED SUBSTANCE.
HB1445	J. Johnson	TO MAXIMIZE REVENUE GENERATION FROM ARKANSAS' NATURAL RESOURCES BY REFORMING ARKANSAS CODE TITLE 26, CHAPTER 58 REGARDING COLLECTION AND ENFORCEMENT OF SEVERANCE TAXES AND TO INCREASE THE AMOUNT OF SEVERANCE TAX LEVIED.
HB1476	Rosenbaum	TO EXEMPT THE YMCA, CITY YEAR, ARKANSAS ARTS CENTER, AND ARKANSAS ARTS CENTER FOUNDATION FROM PAYMENT OF SALES AND USE TAX.
HB1494	Pace	TO AMEND THE SALES AND USE TAX LAW TO EXCLUDE FROM THE DEFINITION OF LANDSCAPING AN EROSION CONTROL SERVICE PERFORMED FOR A CITY OR COUNTY OR THE STATE.
HB1497	Bond	TO REPEAL REQUIREMENTS THAT THE DIRECTOR OF THE ASSESSMENT COORDINATION DEPARTMENT MEET QUALIFICATIONS REQUIRED FOR CERTIFICATION OR LICENSURE AS A LEVEL 4 APPRAISER.
HB1506	Jeffrey	TO LIMIT THE INAPPLICABILITY OF THE ARKANSAS APPRAISER LICENSING AND CERTIFICATION ACT TO REAL ESTATE BROKERS AND REAL ESTATE SALES PERSONS AND TO PROHIBIT CERTAIN USES OF THE TERMS "APPRAISAL" AND "MARKET VALUE".
HB1533	Sumpter	AN ACT CONCERNING THE REGULATION OF TAX CONSULTANTS AND TAX PREPARERS; AND FOR OTHER PURPOSES.