## REVISED AGENDA House Committee on Revenue and Taxation 87th General Assembly Regular Session, 2009

## Tuesday, March 03, 2009 10:00 AM Room 151, State Capitol Little Rock, Arkansas

Rep. John Lowery, Chair Rep. Frank Glidewell, Vice Chair Rep. Allen Maxwell Rep. Bruce Maloch Rep. Rick Green Rep. Wilhelmina Lewellen Rep. Beverly Pyle Rep. Robbie Wills Rep. J. R. Rogers Rep. David Dunn Rep. Robert Moore Rep. Kathy Webb Rep. Buddy Lovell Rep. Ed Garner Rep. Jim House Rep. Bobby Pierce Rep. Mike Patterson Rep. Jonathan Dismang Rep. Uvalde Lindsey Rep. Keith Ingram

REGULAR AGENDA			
Number	Sponsor	Subtitle	
<u>HB1378</u>	Maxwell	TO PROVIDE ADDITIONAL INCOME TAX RELIEF TO HEAD OF HOUSEHOLD TAXPAYERS WITH TWO OR MORE DEPENDENTS.	
<u>HB1478</u>	Patterson	TO AMEND THE ARKANSAS TAX PROCEDURE ACT AND THE DEPARTMENT OF WORKFORCE SERVICES LAW TO ALLOW INFORMATION SHARING BETWEEN THE DEPARTMENT OF FINANCE AND ADMINISTRATION AND THE DEPARTMENT OF WORKFORCE SERVICES.	
<u>HB1563</u>	Dismang	TO EXEMPT ACTIVE DUTY MILITARY PERSONNEL FROM INCOME TAX ON SERVICE PAY OR ALLOWANCES.	
<u>HB1595</u>	Adcock	TO EXEMPT THE ARKANSAS SEARCH DOG ASSOCIATION, INC., A PRIVATE, NONPROFIT ENTITY, FROM PAYMENT OF SALES AND USE TAX.	
<u>HB1599</u>	Carter	TO ENCOURAGE CHARITABLE DONATIONS IN ARKANSAS.	
<u>HB1614</u>	M. Martin	TO EXEMPT PURCHASES BY OR FOR A PERMANENTLY DISABLED VETERAN FROM THE SALES AND USE TAX.	
<u>HB1624</u>	Dunn	TO PROMOTE ECONOMIC DEVELOPMENT WITHIN THE STATE BY EXEMPTING FROM THE STATE SALES TAX FUEL AND ENERGY USED OR CONSUMED IN MANUFACTURING.	
<u>HB1643</u>	Carter	TO INCREASE THE AMOUNT OF THE STANDARD DEDUCTION FOR INCOME TAX PURPOSES.	
<u>HB1661</u>	Shelby	TO ESTABLISH THE RATE OF TAX FOR ALCOPOPS AND TO PROHIBIT THE SALE OF ALCOPOPS AT GROCERY AND CONVENIENCE STORES.	
<u>HB1664</u>	Carter	TO EXEMPT FROM SALES AND USE TAX ITEMS SOLD IN CONJUNCTION WITH A FUNERAL.	
<u>HB1686</u>	Everett	TO PROVIDE AN INCOME TAX CREDIT TO TAXPAYERS PERFORMING OVERTIME WORK IN COUNTIES DECLARED A DISASTER AREA BY THE GOVERNOR AS THE RESULT OF THE JANUARY 2009 ICE STORM IN ARKANSAS.	
<u>HB1696</u>	Dismang	TO ALLOW A TAX CREDIT AGAINST INCOME TAX FOR EMPLOYERS WHO PROVIDE HEALTH INSURANCE FOR EMPLOYEES.	
<u>HB1610</u>	Garner	AN ACT TO ALLOW A SALES AND USE TAX CREDIT FOR EXPENSEES INCURRED OR FOR THE RETENTION OF A CERTIFIED SERVICE PROVIDER AS THE RESULT OF THE CHANGES MADE DUE TO THE STREAMLINED SALES TAX SOURCING RULES.	
<u>SB320</u>	Bryles	TO ALLOW FOR THE EXTENSION OF A LOCAL SALES AND USE TAX UPON THE	

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		APPROVAL OF THE VOTERS OF THE MUNICIPALITY.	
<u>SB321</u>	Bryles	TO ALLOW FOR THE EXTENSION OF A COUNTY-WIDE SALES AND USE TAX UPON THE APPROVAL OF THE VOTERS OF THE COUNTY.	
<u>SB95</u>	G. Baker	TO EXEMPT THE ARKANSAS FLOODPLAIN MANAGEMENT ASSOCIATION FROM THE GROSS RECEIPTS AND USE TAX.	
<u>SB322</u>	Teague	TO AMEND THE SALE AND USE TAX LAWS TO BE CONSISTENT WITH THE STREAMLINED SALES TAX AGREEMENT AND TO CLARIFY THAT A WITHDRAWAL FROM STOCK IS SUBJECT TO SALES AND USE TAX.	
<u>SB364</u>	T. Smith	TO PROVIDE FOR THE CLOSURE OF BUSINESSES THAT FAIL TO REPORT OR REMIT STATE WITHHOLDING TAXES FOR THREE MONTHS DURING A TWENTY-FOUR CONSECUTIVE MONTH PERIOD.	
RE-REFERRED TO COMMITTEE			

Number	Sponsor	Subtitle
<u>HB1582</u>	J. Edwards	CONCERNING A TAX ON AVIATION FUEL BY CITIES AND COUNTIES.

SPECIAL ORDER OF BUSINESS - MARCH 10, 2009		
Number	Sponsor	Subtitle
<u>HB1179</u>	J. Burris	TO CHANGE ORIGIN SOURCING UNTIL SUCH TIME AS FEDERAL STREAMLINED SALES TAX LAWS HAVE GONE INTO EFFECT AND TO PROVIDE FOR ORIGIN SOURCING DURING THE INTERVENING TIME PERIOD.

## PLACED ON THE TABLE

Number	Sponsor	Subtitle
<u>HB1045</u>	Ragland	TO CLARIFY THE DEFINITION OF A DISABILITY REQUIRED TO QUALIFY FOR AN INCOME TAX CREDIT FOR SUPPORTING A CHILD WITH A DISABILITY.
<u>HB1150</u>	Stewart	TO PROVDE A SALES AND USE TAX EXEMPTION FOR THE SALE OF LAWN CARE SERVICES TO A NON-PERPETUAL CARE CEMETERY.
<u>HB1225</u>	Cooper	TO INCREASE THE TIME FOR WHICH A SELLER OF A VEHICLE MAY DEDUCT THE VALUE OF THE USED VEHICLE FROM THE CONSIDERATION PAID FOR A NEW VEHICLE FOR PURPOSES OF DETERMINING THE GROSS RECEIPTS AND USE TAX OWED ON THE NEW VEHICLE.
<u>HB1454</u>	Glidewell	TO REDUCE THE STATE PORTION OF THE SALES AND USE TAX RATE ON FOOD AND FOOD INGREDIENTS.
<u>HB1491</u>	Overbey	TO EXEMPT FROM EXCISE TAXES MOTOR VEHICLES PROVIDED PURSUANT TO A MANUFACTURER'S VEHICLE WARRANTY OR EXTENDED MOTOR VEHICLE SERVICE CONTRACT.
<u>HB1583</u>	Hyde	TO CLARIFY THAT CONTRIBUTIONS TO A TAX-DEFERRED TUITION SAVINGS PROGRAM ARE DEDUCTIBLE FROM ARKANSAS INCOME TAX.
<u>HB1608</u>	Breedlove	TO EXEMPT TWINE USED FOR BAILING HAY FROM THE SALES AND USE TAXES.
		DEFERRED
Number	Sponsor	Subtitle
<u>HB1055</u>	Hobbs	TO ALLOW A CHURCH OR CHARITABLE ORGANIZATION TO PURCHASE TANGIBLE PERSONAL PROPERTY AND SERVICES EXEMPT FROM SALES AND USE TAX WHEN THE CHURCH OR CHARITABLE ORGANIZATION IS PROVIDING A COMMUNITY SERVICE TO THE PUBLIC.
<u>HB1056</u>	Hobbs	TO EXEMPT SALES AND USE TAX ON THE MANUFACTURER'S OR DEALER'S REBATE OF A MOTOR VEHICLE.
<u>HB1060</u>	Pennartz	TO ESTABLISH AN INVESTMENT TAX CREDIT FOR THE REHABILITATION AND DEVELOPMENT OF CENTRAL BUSINESS IMPROVEMENT DISTRICTS.
<u>HB1084</u>	L. Smith	TO LIMIT THE SALE FOR RESALE TAX EXEMPTION FOR PACKAGING MATERIALS SOLD TO MANUFACTURERS TO ONLY PACKAGING MATERIALS THAT ARE BIODEGRADABLE OR RECYCLABLE.
<u>HB1145</u>	Adcock	TO EXEMPT A HEARING INSTRUMENT RECOMMENDED BY AN AUDIOLOGIST FROM THE SALES AND USE TAX.

<u>HB1164</u>	Stewart	AN ACT TO INCREASE THE AMOUNT OF THE RETIREMENT OR DISABILITY BENEFITS INCOME TAX EXEMPTION.
<u>HB1165</u>	Stewart	AN ACT TO INCREASE THE AMOUNT OF THE RETIREMENT OR DISABILITY BENEFITS INCOME TAX EXEMPTION.
<u>HB1245</u>	English	AN ACT TO EXEMPT MILITARY RETIRED PAY FROM INCOME TAX.
<u>HB1254</u>	Woods	AN ACT TO AMEND THE GIFT OF LIFE ACT AND TO PROVIDE A TAX CREDIT FOR DONATIONS TO THE ARKANSAS NEWBORN UMBILICAL CORD BLOOD BANK.
<u>HB1284</u>	Lindsey	TO CLARIFY THE DEFINITION OF "SUBSTANTIALLY" FOR PURPOSES OF THE EXEMPTION FOR MANUFACTURING MACHINERY AND EQUIPMENT.
<u>HB1328</u>	Adcock	TO INCREASE THE AMOUNT OF THE GROSS RECEIPTS AND COMPENSATING USE TAX EXEMPTION FOR THE SALE OF A NEW OR USED MOTOR VEHICLE, TRAILER, OR SEMITRAILER.
<u>HB1358</u>	Sample	AN ACT TO PROVIDE DIRECT RELIEF TO ARKANSAS CONSUMERS BY REDUCING THE STATE SALES TAX ON NATURAL GAS AND ELECTRICITY.
<u>HB1360</u>	Sample	AN ACT TO EXEMPT TEEN CHALLENGE OF ARKANSAS, INC., FROM PAYMENT OF SALES AND USE TAX.
<u>HB1386</u>	Davenport	TO ALLOW DELINQUENT PERSONAL PROPERTY TAXES AND PENALTY TO BE DEDUCTED FROM THE PROCEEDS OF DELINQUENT LAND SALES; AND FOR OTHER PURPOSES.
<u>HB1441</u>	Sample	THE INCOME TAX REORGANIZATION AND REFORM ACT OF 2009.
<u>HB1447</u>	Woods	"THE ARKANSAS WORKERS' REWARD ACT OF 2009".
<u>HB1484</u>	Tyler	TO EXEMPT FROM SALES AND USE TAX THE FIRST FIVE THOUSAND DOLLARS (\$5,000) OF TOTAL CONSIDERATION OF THE SALE OF A NEW OR USED MOTOR VEHICLE, TRAILER, OR SEMITRAILER.
<u>HB1490</u>	Adcock	TO EXEMPT HEARING AIDS FROM THE SALES AND USE TAX.
<u>SB88</u>	Glover	TO REDUCE THE STATE SALES AND USE TAX RATE ON FOOD AND FOOD INGREDIENTS.