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

Thursday, March 05, 2009 10:00 AM Room 151, State Capitol Little Rock, Arkansas

Rep. Beverly Pyle Rep. Ed Garner Rep. John Lowery, Chair Rep. Frank Glidewell, Vice Chair Rep. Robbie Wills Rep. Jim House Rep. Allen Maxwell Rep. J. R. Rogers Rep. Bobby Pierce Rep. Bruce Maloch Rep. David Dunn Rep. Mike Patterson Rep. Rick Green Rep. Robert Moore Rep. Jonathan Dismang Rep. Wilhelmina Lewellen Rep. Kathy Webb Rep. Uvalde Lindsey Rep. Buddy Lovell 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>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>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>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>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>HB1748</u>	Breedlove	TO ALLOW A DEDUCTION FROM GROSS INCOME FOR THE PURCHASE AND USE OF A SOLAR ENERGY SYSTEM.
<u>HB1802</u>	M. Burris	TO PROVIDE THAT THE SALES OF MACHINERY OR EQUIPMENT AND RELATED ATTACHMENTS USED FOR THE HARVESTING OF TIMBER SHALL BE EXEMPT FROM THE SALES AND USE TAX.

Notice: Silence your cell phones. Keep your personal conversations to a minimum. Observe restrictions designating areas as "Members and Staff Only"

<u>HB1060</u>	Pennartz	TO ESTABLISH AN INVESTMENT TAX CREDIT FOR THE REHABILITATION AND DEVELOPMENT OF CENTRAL BUSINESS IMPROVEMENT DISTRICTS.
<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.
HB1582	J. Edwards	CONCERNING A TAX ON AVIATION FUEL BY CITIES AND COUNTIES.
<u>HB1831</u>	T. Rogers	TO REPEAL THE LAW CONCERNING THE COST OF COLLECTING AD VALOREM TAXES ON MINERAL INTERESTS.
<u>HB1835</u>	M. Burris	TO INCLUDE EXEMPT WHOLESALE GENERATORS OF ELECTRICITY IN THE DEFINITION OF A MANUFACTURER FOR PURPOSES OF THE REDUCED EXCISE TAX RATE ON NATURAL GAS USED IN MANUFACTURING.
<u>HB1836</u>	Reynolds	THE CLEAN FUELS INCENTIVE ACT.
<u>HB1841</u>	Maloch	TO CLARIFY THAT A NONPRODUCING MINERAL INTEREST HAS NO DISCERNABLE VALUE APART FROM THE VALUE OF THE FEE SIMPLE IN THE LAND FOR THE PURPOSE OF ASSESSMENT.
<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>SB95</u>	G. Baker	TO EXEMPT THE ARKANSAS FLOODPLAIN MANAGEMENT ASSOCIATION FROM THE GROSS RECEIPTS AND USE TAX.
<u>SB320</u>	Bryles	TO ALLOW FOR THE EXTENSION OF A LOCAL SALES AND USE TAX UPON THE 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>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>SB88</u>	Glover	TO REDUCE THE STATE SALES AND USE TAX RATE ON FOOD AND FOOD INGREDIENTS.

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.	

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>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>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.
HB1245	English	AN ACT TO EXEMPT MILITARY RETIRED PAY FROM INCOME TAX.
<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.
HB1358	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>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 USED MOTOR VEHICLE.
HB1490	Adcock	TO EXEMPT HEARING AIDS FROM THE SALES AND USE TAX.
<u>HB1563</u>	Dismang	TO EXEMPT ACTIVE DUTY MILITARY PERSONNEL FROM INCOME TAX ON SERVICE PAY OR ALLOWANCES.