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

Thursday, March 12, 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>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>HB1245</u>	English	AN ACT TO EXEMPT MILITARY RETIRED PAY FROM INCOME TAX.		
<u>HB1447</u>	Woods	"THE ARKANSAS WORKERS' REWARD ACT OF 2009".		
<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>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.		
<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>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.		
<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>HB1850</u>	J. Burris	TO INCREASE THE AMOUNT OF THE HOMESTEAD PROPERTY TAX CREDIT.		
<u>HB1861</u>	English	Arkansas Emerging and Renewable Energy Technology Development Act of 2009.		
<u>HB1886</u>	Lowery	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR WATER SALES BY A SPARTA AQUIFER CRITICAL GROUNDWATER COUNTY CONSERVATION BOARD.		

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HB1888	Lowery	TO EXEMPT B.I.G. LOVE CANCER CARE SERVICES FROM THE SALES AND USE TAX.
HB1905	L. Cowling	TO GRADUALLY REDUCE THE SALES AND USE TAX ON UTILITIES THAT ARE USED BY
<u></u>		QUALIFYING AGRICULTURAL STRUCTURES AND QUALIFYING AGRICULTURE, HORTICULTURE, AND AQUACULTURE EQUIPMENT.
<u>HB1910</u>	Ingram	AN ACT TO ENCOURAGE THE CREATION OF REGIONAL OR COMMUNITY-BASED ALLIANCE FUNDS AND TO MAKE TECHNICAL CORRECTIONS TO THE EQUITY INVESTMENT INCENTIVE TAX CREDIT.
<u>HB1911</u>	Ingram	TO EXTEND THE NET OPERATING LOSS CARRYFORWARD PERIOD FOR CALCULATING ARKANSAS INCOME TAX AND TO MAKE CONFORMING CHANGES TO RELATED SECTIONS OF LAW.
<u>HB1914</u>	L. Cowling	TO STABILIZE THE TAX ON UTILITIES FOR AGRICULTURAL BUSINESSES BY REDUCING THE SALES AND USE TAX ON THE PURCHASE PRICE AND LEVYING A SPECIAL EXCISE TAX BASED ON THE VOLUME OF THE UTILITY SOLD.
<u>HB1915</u>	L. Cowling	TO STABILIZE THE TAX ON ELECTRICITY, NATURAL GAS, AND PROPANE GAS BY REDUCING THE SALES TAX ON THE PURCHASE PRICE AND LEVYING A SPECIAL EXCISE TAX BASED ON THE VOLUME OF ELECTRICITY, NATURAL GAS, AND PROPANE GAS PURCHASED.
<u>HB1929</u>	Sample	TO ASSESS TREBLE DAMAGES AGAINST AN EMPLOYER WHO PAYS AN EMPLOYEE AND FAILS TO DEDUCT AND WITHHOLD ANY AMOUNT OF THE EMPLOYEE'S WAGES.
<u>HB1945</u>	Moore	TO INCLUDE DIETARY SUPPLEMENTS IN THE DEFINITION OF FOOD AND FOOD INGREDIENTS FOR SALES AND USE TAX PURPOSES.
<u>HB1947</u>	Garner	TO CREATE THE ARKANSAS CAPITAL GAINS REDUCTION ACT OF 2009.
<u>HB1949</u>	Carter	TO CONFORM THE TIME PERIOD FOR CLAIMING A LOCAL TAX CREDIT OR REBATE FOR STREAMLINED SALES TAX PURPOSES WITH THE TIME PERIOD FOR CLAIMING A CREDIT OR REBATE UNDER THE ARKANSAS TAX PROCEDURE ACT.
<u>HB1953</u>	Moore	TO ENCOURAGE AND FOSTER ECONOMIC DEVELOPMENT AND REVITALIZE COMMUNITIES BY ALLOWING A TAX CREDIT FOR THE REHABILITATION OF HISTORIC STRUCTURES LOCATED IN ARKANSAS.
<u>HB1965</u>	Carter	TO EXEMPT AN OPERATOR OF A FARM TRUCK TRACTOR FROM EXCISE TAXATION ON THE SALE OF A DISTILLATE SPECIAL FUEL.
<u>HB1966</u>	Cheatham	TO PROVIDE A CREDIT OR REBATE ON THE LOCAL SALES AND USE TAX PAID ABOVE TWO THOUSAND FIVE HUNDRED DOLLARS (\$2,500) ON THE PURCHASE OF A TRAILER.
<u>HB1981</u>	Dismang	TO SIMPLIFY FRANCHISE TAX REPORTING BY ALLOWING THE FILING DATE TO COINCIDE WITH THE FEDERAL INCOME TAX FILING DATE AND TO LIMIT THE AMOUNT OF FRANCHISE TAX PER CORPORATION.
<u>HB1987</u>	Lovell	TO AMEND THE SALES AND USE TAX LAWS TO CONFORM WITH THE STREAMLINED SALES TAX. AGREEMENT.
<u>HB1995</u>	Adcock	TO GIVE THE SELLER OF A MANUFACTURED HOME PARK AN INCOME TAX CREDIT FOR A SALE OF THE MANUFACTURED HOME PARK TO A RESIDENT BUYER'S ASSOCIATION.
<u>HB2001</u>	Carroll	THE RAILROAD FREIGHT SYSTEM INFRASTRUCTURE CAPACITY EXPANSION ACT.
<u>HB2008</u>	Webb	THE METHANE GAS RECOVERY INCOME TAX CREDIT ACT OF 2009.
<u>HB2010</u>	Woods	TO ESTABLISH AN INCOME TAX CREDIT FOR THE EDUCATIONAL EXPENSES OF DEPENDENTS.
<u>HB2042</u>	T. Bradford	TO EXEMPT THE SEABROOK CHRISTIAN FAMILY CENTER, INC., A PRIVATE NONPROFIT ENTITY, FROM PAYMENT OF SALES AND USE TAX.
<u>HB2050</u>	Maxwell	AUTHORIZES INCOME TAX REFUND SETOFF FOR AN INTERNAL REVENUE SERVICE TAX DEBT AND PROVIDES A PROCEDURE TO CHALLENGE THE SETOFF OF A JOINT REFUND.
<u>HB2059</u>	Lowery	TO EXEMPT CAMP FIRE USA OF EL DORADO, ARKANSAS FROM THE SALES AND USE TAX.
<u>HB2060</u>	Lowery	TO EXEMPT SHARE FOUNDATION OF EL DORADO, ARKANSAS, FROM THE SALES AND USE TAX.
<u>HB2062</u>	W. Lewellen	TO EXEMPT TAXPAYERS THAT MEET CERTAIN AGE AND INCOME REQUIREMENTS FROM PAYING STATE INCOME TAX.
<u>HB2065</u>	Abernathy	TO ENHANCE THE QUALITY OF AD VALOREM TAX DATA USED FOR PUBLIC SCHOOL FUNDING.
<u>HB2077</u>	Webb	TO ALLOW AN INCOME TAX CREDIT FOR EXPENDITURES BY A CONTRACTOR THAT

		INCREASES THE ENERGY EFFICIENCY OF AN ELIGIBLE RESIDENTIAL PROPERTY.
<u>HB2081</u>	Dunn	TO REPEAL CERTAIN TAX CREDITS FOR BIOTECHNOLOGY AND ADVANCED FUELS; TO REPEAL THE ARKANSAS EMERGING TECHNOLOGY DEVELOPMENT ACT OF 1999; AND TO AMEND THE CONSOLIDATED INCENTIVE ACT OF 2003.
<u>HB2083</u>	Perry	TO EXEMPT ARKANSAS DUCKS UNLIMITED FROM THE SALES AND USE TAX.
<u>HB2093</u>	Greenberg	TO LOWER FUTURE INCOME TAX RATES BY EXPANDING THE TAX BASE WHILE PRESERVING REVENUE NEUTRALITY.
<u>HB2098</u>	King	TO EXEMPT HOMESTEAD PROPERTY TAXES IN EXCESS OF THE HOMESTEAD PROPERTY TAX CREDIT FOR A PERSON IN ACTIVE MILITARY SERVICE.
<u>HB2104</u>	Maxwell	TO REDUCE THE SALES AND USE TAX RATE ON NATURAL GAS AND ELECTRICITY USED OR CONSUMED IN MANUFACTURING IN THIS STATE.
<u>HB2108</u>	Woods	TO CHANGE TO ORIGIN SOURCING FOR SALES AND USE TAX PURPOSES ON SALES MADE FOR DELIVERY BY SPECIFIC BUSINESSES.
<u>HB2109</u>	Sample	TO PROVIDE INCENTIVES TO PROMOTE THE GENERATION OF ELECTRICITY FROM BIOMASS, INCLUDING WITHOUT LIMITATION AGRICULTURAL WASTE, WOOD WASTE, POULTRY WASTE, AND OTHER ANIMAL WASTE.
<u>HB2120</u>	M. Burris	TO REDUCE THE SALES AND USE TAX RATE ON NATURAL GAS AND ELECTRICITY USED OR CONSUMED IN MANUFACTURING IN THIS STATE.
<u>HB2122</u>	Harrelson	TO EXEMPT FROM SALES AND USE TAX THE SALE OF RAW PRODUCTS FROM A FARM, ORCHARD, OR GARDEN AT A FARMER'S MARKET.
<u>HB2124</u>	J. Roebuck	AN ACT TO CREATE THE CLEAN COMMUNITIES PROGRAM ACT AND TO REDUCE LITTER AND FACILITATE LITTER REMOVAL AND RECYCLING THROUGH A TAX ON LITTER GENERATING PRODUCTS.
<u>HB2142</u>	Harrelson	TO REPEAL THE SALES AND USE TAX ON MINI-WAREHOUSE AND SELF-STORAGE RENTAL SERVICES.
<u>HB2147</u>	Lovell	TO SET OUT THE PROCEDURE FOR EQUALIZATION BOARDS TO FOLLOW WHEN CHANGING PROPERTY VALUES IN A YEAR WHEN A COUNTY IS NOT COMPLETING REAPPRAISAL.
<u>HB2162</u>	Lowery	TO AMEND THE AD VALOREM ASSESSMENT LAWS AND TO CLARIFY THE APPLICABILITY OF AND EXEMPTIONS TO THE AD VALOREM ASSESSMENT LAWS.
<u>HB2165</u>	L. Cowling	TO EXEMPT THE PARTS AND LABOR FOR AGRICULTURAL EQUIPMENT FROM LOCAL SALES AND USE TAXES.
<u>HB2166</u>	L. Cowling	TO EXEMPT THE PARTS AND LABOR FOR AGRICULTURAL EQUIPMENT FROM SALES AND USE TAX.
<u>HB2183</u>	M. Martin	TO EXEMPT PURCHASES UP TO TWENTY-FIVE THOUSAND DOLLARS (\$25,000) YEARLY BY OR FOR A PERMANENTLY DISABLED VETERAN FROM THE SALES AND USE TAX.
<u>HB2191</u>	Patterson	TO AMEND THE DELTA GEOTOURISM INCENTIVE ACT OF 2007 TO EXPAND THE GEOGRAPHICAL QUALIFICATIONS FOR A GEOTOURISM TAX CREDIT.
<u>HB2202</u>	T. Rogers	TO CREATE A BACK-TO-SCHOOL TAX-FREE HOLIDAY BY EXEMPTING ITEMS OF CLOTHING FROM SALES AND USE TAX DURING A LIMITED TIME PERIOD.
<u>HB2209</u>	Barnett	TO EXEMPT EARTH MISSION, INC. FROM THE SALES AND USE TAX.
<u>HB2210</u>	Barnett	TO EXEMPT THE MASONIC LODGE OF ARKANSAS FROM THE PROPERTY TAX.
<u>HB2225</u>	Adcock	TO REQUIRE THE FILING OF A SURVEY WITH ALL APPLICATIONS FOR PERMITS TO ALTER REAL PROPERTY IN THE STATE.
<u>HB2226</u>	Adcock	TO REQUIRE THE FILING OF A SURVEY WITH ALL INSTRUMENTS THAT TRANSFER REAL PROPERTY IN THE STATE.
<u>HB2248</u>	Carter	TO CREATE JOBS AND SMALL BUSINESS DEVELOPMENT BY ELIMINATING CAPITAL GAINS IN CERTAIN CIRCUMSTANCES.
<u>HB2250</u>	M. Burris	TO INCLUDE HIGH EFFICIENCY ELECTRIC POWER GENERATORS IN THE DEFINITION OF MANUFACTURER FOR THE PURPOSE OF THE PHASE-IN OF THE REDUCED EXCISE TAX RATE ON NATURAL GAS USED IN MANUFACTURING.
<u>HB2255</u>	Patterson	TO CREATE AN INCOME TAX CREDIT FOR MANUFACTURERS.
<u>HB2256</u>	Maxwell	TO EXEMPT BIOMASS GROWN FOR BIOFUEL PRODUCTION FROM THE SEVERANCE TAX.
<u>HB2269</u>	Maloch	TO INCREASE THE STATE CONTRIBUTION TO PUBLIC SCHOOL TEACHERS'INSURANCE BY AMENDING THE REBATE TO RETAILERS ON SALES TAX COLLECTIONS.

<u>HB2270</u>	King	TO AMEND SUBURBAN IMPROVEMENT DISTRICT LAW CONCERNING THE COLLECTION OF TAXES.
<u>HB2275</u>	Saunders	TO CHANGE THE METHOD OF DISTRIBUTING NET REVENUES DERIVED FROM SUBSEQUENT COUNTYWIDE SALES AND USE TAXES LEVIED FOR CRIMINAL JUSTICE PURPOSES.
<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.
<u>SB2</u>	Glover	TO REPEAL THE GROSS RECEIPTS TAX ON MINI-WAREHOUSE AND SELF-STORAGE RENTAL SERVICES UPON CERTAIN CONDITIONS.
<u>SB88</u>	Glover	TO REDUCE THE STATE SALES AND USE TAX RATE ON FOOD AND FOOD INGREDIENTS.
<u>SB95</u>	G. Baker	TO EXEMPT THE ARKANSAS FLOODPLAIN MANAGEMENT ASSOCIATION FROM THE GROSS RECEIPTS AND USE TAX.
<u>SB126</u>	D. Johnson	TO ALLOW A CREDIT FOR SALES OR USE TAXES PAID TO ANOTHER STATE FOR THE PURCHASE OF A MOTOR VEHICLE, A TRAILER, OR A SEMITRAILER.
<u>SB223</u>	Laverty	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR MATERIALS USED BY FARMERS TO BALE HAY.
<u>SB369</u>	D. Johnson	TO ESTABLISH UNIFORM REQUIREMENTS FOR DISTRAINT OF GOODS OR CHATTELS.
		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>HB1060</u>	Pennartz	TO ESTABLISH AN INVESTMENT TAX CREDIT FOR THE REHABILITATION AND DEVELOPMENT OF CENTRAL BUSINESS IMPROVEMENT DISTRICTS.
<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.
<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>HB1378</u>	Maxwell	TO PROVIDE ADDITIONAL INCOME TAX RELIEF TO HEAD OF HOUSEHOLD TAXPAYERS WITH TWO OR MORE DEPENDENTS.
<u>HB1441</u>	Sample	THE INCOME TAX REORGANIZATION AND REFORM ACT OF 2009.
<u>HB1490</u>	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.
<u>HB1582</u>	J. Edwards	CONCERNING A TAX ON AVIATION FUEL BY CITIES AND COUNTIES.
<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>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.