

REVISED AGENDA
House Committee on Revenue and Taxation
88th General Assembly
Regular Session, 2011

Thursday, February 24, 2011

10:00 AM

Room 151, State Capitol
Little Rock, Arkansas

Rep. Davy Carter, Chair
Rep. Larry Cowling, Vice Chair
Rep. Robert S. Moore, Jr.
Rep. Ed Garner
Rep. Mike Patterson
Rep. Uvalde Lindsey

Rep. Keith M. Ingram
Rep. Allen Kerr
Rep. John Burris
Rep. Stephen Meeks
Rep. Lane Jean
Rep. Fredrick J. Love
Rep. Mark Biviano

Rep. Charlie Collins
Rep. Homer Lenderman
Rep. Kelley Linck
Rep. Bruce Westerman
Rep. Justin T. Harris
Rep. Linda Collins-Smith
Rep. Nate Bell

CONCUR IN SENATE AMENDMENT		
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Number	Sponsor	Subtitle
HB1255	Jean	TO AMEND THE DATES FOR PAYMENT OF PROPERTY TAXES AND TO MAKE TECHNICAL CORRECTIONS.

REGULAR AGENDA

Number	Sponsor	Subtitle
HB1397	Ingram	TO PROMOTE ECONOMIC DEVELOPMENT WITHIN THE STATE BY EXEMPTING FROM THE STATE SALES AND USE TAX FUEL AND ENERGY USED OR CONSUMED IN MANUFACTURING AND TO DECLARE AN EMERGENCY.
HB1257	Ingram	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 AND TO DECLARE AN EMERGENCY.
HB1421	Patterson	TO EXTEND THE EXPIRATION DATE OF THE DELTA GEOTOURISM INCENTIVE ACT OF 2007 AND TO INCREASE THE MAXIMUM GEOTOURISM INCOME TAX CREDIT.
HB1491	L. Cowling	TO INCLUDE THE DEPARTMENT OF HEALTH WITHIN THE DEFINITION OF "CLAIMANT AGENCIES" FOR THE PURPOSE OF OBTAINING A SETOFF OF STATE INCOME TAX REFUNDS FOR DEBTS OWED TO THE STATE.
HB1495	Nickels	TO CREATE THE ARKANSAS SMALL BUSINESS TAX FAIRNESS ACT AND TO REQUIRE COMBINED REPORTING FOR INCOME TAX PURPOSES.
SB274	G. Baker	TO INCREASE THE AMOUNT BELOW WHICH SALES AND USE TAX IS NOT DUE ON THE PURCHASE OF A MOTOR VEHICLE, TRAILER, OR SEMITRAILER.
SB275	B. Sample	TO DECREASE THE SALES AND USE TAX ON NATURAL GAS AND ELECTRICITY USED BY MANUFACTURERS AND TO DECLARE AN EMERGENCY.
SB276	Teague	TO AMEND THE STATE SALES AND USE TAX RATE ON FOOD AND FOOD INGREDIENTS AND TO DECLARE AN EMERGENCY.

DEFERRED

Number	Sponsor	Subtitle
HB1025	D. Altes	TO PROVIDE AN INCOME TAX CREDIT FOR A PARENT WHO CHOOSES TO STAY AT HOME WITH HIS OR HER YOUNG CHILD.
HB1030	D. Altes	TO ESTABLISH AN INCOME TAX CREDIT FOR EDUCATION EXPENSES OF DEPENDENTS.
HB1031	D. Altes	TO PROVIDE A SALES TAX EXEMPTION FOR UTILITIES USED BY MANUFACTURERS IN

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		THE MANUFACTURING PROCESS; TO REPEAL THE LOWER TAX RATE FOR UTILITIES USED IN MANUFACTURING; AND TO DECLARE AN EMERGENCY.
HB1033	D. Altes	TO CREATE A BACK-TO-SCHOOL TAX-FREE HOLIDAY BY EXEMPTING ITEMS OF CLOTHING FROM SALES AND USE TAX DURING A LIMITED TIME PERIOD.
HB1034	D. Altes	TO CLARIFY THE DEFINITION OF FOOD AND FOOD INGREDIENTS TO INCLUDE DIETARY SUPPLEMENTS FOR SALES AND USE TAX PURPOSES.
HB1035	D. Altes	TO EXEMPT REPAIR OR REPLACEMENT PARTS FOR FARM EQUIPMENT AND MACHINERY FROM THE GROSS RECEIPTS AND USE TAX.
HB1036	D. Altes	TO EXEMPT FROM SALES AND USE TAX THE RETAIL SALE OF RENEWABLE RESOURCE EQUIPMENT.
HB1037	D. Altes	TO PROVIDE AN INCOME TAX CREDIT FOR A BUSINESS OR INDIVIDUAL THAT PURCHASES RENEWABLE RESOURCE EQUIPMENT.
HB1038	D. Altes	TO REDUCE THE INDIVIDUAL INCOME TAX RATE AND INCREASE THE SALES AND USE TAX RATE.
HB1042	Woods	TO REQUIRE THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO PUBLISH A MONTHLY LIST CONTAINING SALES AND USE TAX PERMIT NUMBERS, NAMES, AND ADDRESSES FOR EACH TAXPAYER THAT HAS REPORTED TAX FOR THAT MONTH.
HB1134	Lea	TO ENCOURAGE DISASTER-PREPAREDNESS BY EXEMPTING DISASTER-PREPAREDNESS SUPPLIES FROM SALES AND USE TAX FOR A LIMITED PERIOD OF TIME.
HB1118	Pennartz	TO ESTABLISH AN INVESTMENT TAX CREDIT FOR THE REHABILITATION AND DEVELOPMENT OF CENTRAL BUSINESS IMPROVEMENT DISTRICTS AND TO ESTABLISH AN EMERGENCY.
HB1137	Pennartz	TO EXEMPT FROM SALES AND USE TAX THE ARKANSAS-OKLAHOMA REGIONAL EDUCATION AND PROMOTION ASSOCIATION, INC.
HB1233	Westerman	TO PROMOTE SUSTAINABLE ECONOMIC DEVELOPMENT AND DOMESTIC JOB GROWTH; AND TO CREATE AN EXEMPTION FROM SALES AND USE TAX FOR CERTAIN CONSTRUCTION MATERIALS USED FOR PUBLIC CONSTRUCTION PROJECTS.
HB1023	English	TO EXEMPT FROM INCOME TAX A LIMITED AMOUNT OF RETIREMENT BENEFITS RECEIVED FOR SERVICE IN THE ARMED FORCES.
HB1314	McLean	TO ALLOW A SURVIVING SPOUSE OF A DISABLED VETERAN OR ARMED SERVICES MEMBER WHO DIED WITHIN THE SCOPE OF MILITARY DUTY TO CONTINUE TO RECEIVE A PROPERTY TAX EXEMPTION FOLLOWING REMARRIAGE.
HB1387	Collins	TO REDUCE THE INCOME TAX RATE FOR INDIVIDUALS, TRUSTS, AND ESTATES.
HB1012	G. Smith	TO EXEMPT SALES AND USE TAX ON THE MANUFACTURER'S OR DEALER'S REBATE OF A MOTOR VEHICLE.
HB1389	Mayberry	TO REDUCE THE STATE SALES AND USE TAX RATE ON FOOD AND FOOD INGREDIENTS.