

REVISED AGENDA ON 3-1-17 @ 4:50 p.m.
(Added HB1772)
House Committee on Revenue and Taxation
91st General Assembly
Regular Session, 2017

Thursday, March 02, 2017
10:00 AM
Room 151, State Capitol
Little Rock, Arkansas

Rep. Joe Jett, Chair
Rep. Joe Farrer, Vice-Chair
Rep. Greg Leding
Rep. Charlie Collins
Rep. Reginald Murdock
Rep. Scott Baltz

Rep. Jim Dotson
Rep. Eddie L. Armstrong
Rep. Ken Bragg
Rep. Warwick Sabin
Rep. Monte Hodges
Rep. Dan M. Douglas
Rep. Kim Hendren

Rep. Les Eaves
Rep. Kenneth B. Ferguson
Rep. Bob Johnson
Rep. Vivian Flowers
Rep. Michael John Gray
Rep. Danny Watson
Rep. Les Warren

REGULAR AGENDA

Number	Sponsor	Subtitle
HB1647	C. Douglas	TO EXCLUDE MANUFACTURER REBATES ON MOTOR VEHICLES FROM THE DEFINITIONS USED FOR PURPOSES OF DETERMINING SALES AND USE TAXES.
HB1649	C. Douglas	TO AMEND THE SALES AND USE TAX EXEMPTION FOR NEW MOTOR VEHICLES PURCHASED BY NONPROFIT ORGANIZATIONS OR WITH URBAN MASS TRANSIT ADMINISTRATION FUNDS.
HB1565	Jett	TO AMEND THE LAW CONCERNING THE ISSUANCE AND EXPIRATION OF GROSS RECEIPTS TAX PERMITS AND THE COLLECTION OF UNPAID TAXES UPON DISCONTINUATION OF BUSINESS.
HB1535	K. Hendren	TO AMEND THE DISTRIBUTION AND USE OF SALES AND USE TAX REVENUES.
HB1559	Jett	TO AMEND THE CORPORATE INCOME TAX WITHHOLDING REQUIREMENTS FOR MEMBERS OR OWNERS OF A PASS-THROUGH ENTITY.
SB140	Files	TO PROVIDE FOR THE COLLECTION OF SALES AND USE TAX RATHER THAN USE TAX ON SALES BY CERTAIN REMOTE SELLERS.
HB1680	Jett	TO CLARIFY THE ABILITY OF THE DIRECTOR OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO CANCEL OR REFUSE TO ISSUE, EXTEND, OR REINSTATE A LICENSE, PERMIT, OR REGISTRATION UNDER STATE TAX LAW.
HB1681	Jett	TO AMEND THE DEFINITIONS UNDER THE ARKANSAS TAX PROCEDURE ACT; AND TO PROVIDE THAT ERRONEOUSLY PAID REFUNDS ARE CONSIDERED UNDERPAYMENTS OF TAX AND ARE SUBJECT TO ASSESSMENT.
HB1682	Jett	TO AMEND THE ARKANSAS TAX PROCEDURE ACT CONCERNING BUSINESS CLOSURES; AND TO PROVIDE THAT A BUSINESS CLOSURE ORDER ACTS AS AN INJUNCTION PROHIBITING FURTHER BUSINESS OPERATION UNLESS OTHERWISE PROVIDED BY A COURT.
HB1683	Jett	TO ESTABLISH A MILEAGE AUDIT APPEAL PROCEDURE FOR REGISTRANTS WHO HAVE RECEIVED APPORTIONED REGISTRATION UNDER THE INTERNATIONAL REGISTRATION PLAN.
HB1684	Jett	TO EXTEND THE STATUTE OF LIMITATIONS FOR DETERMINING THE CORRECT AMOUNT OF TAX DUE IN RELATION TO CERTAIN AMENDED RETURNS OR VERIFIED CLAIMS FOR CREDIT OR REFUND.
SB114	Hester	TO AMEND THE NOTICE REQUIREMENTS RELATED TO PROPERTY TAXES; AND TO AMEND THE REQUIREMENTS FOR PUBLISHING NOTICE OF DELINQUENT TAXES ON MINERAL INTERESTS.
HB1693	Rye	TO AMEND THE DISTRIBUTION AND USE OF SALES AND USE TAX REVENUES.

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

SB362	L. Eads	TO SUNSET CERTAIN TAX INCENTIVES; TO AMEND THE LAW CONCERNING THE SALES AND USE TAX REFUND FOR THE REPAIR AND PARTIAL REPLACEMENT OF MANUFACTURING MACHINERY AND EQUIPMENT; AND TO DECLARE AN EMERGENCY.
HB1772	Jett	TO IMPROVE THE FAIRNESS OF PROPERTY TAX ADMINISTRATION AND APPEALS.

DEFERRED BILLS

Number	Sponsor	Subtitle
HB1028	Lemons	TO EXEMPT CERTAIN BUSES, COACHES, AND OTHER MOTOR VEHICLES FROM SALES AND USE TAXES.
HB1031	Bentley	TO CREATE AN INCOME TAX EXEMPTION FOR INCENTIVES RECEIVED UNDER THE COMMUNITY MATCH RURAL PHYSICIAN RECRUITMENT PROGRAM.
HB1153	Boyd	TO CLARIFY THE MEANING OF "ACTUAL AND OBVIOUS ERRORS" ON THE PART OF A COUNTY ASSESSOR IN THE ASSESSMENT OF REAL AND PERSONAL PROPERTY; AND TO DECLARE AN EMERGENCY.
HB1221	Sabin	TO AMEND THE LAW CONCERNING THE SALES AND USE TAX EXEMPTION FOR SALES BY A CHARITABLE ORGANIZATION.
HB1225	Magie	TO REPEAL THE EXEMPTION FOR AND REQUIRE THE DISCLOSURE OF CERTAIN ADVERTISING AND PROMOTION TAX RECORDS UNDER THE FREEDOM OF INFORMATION ACT OF 1967
HB1252	Rye	TO AMEND THE INCOME TAX DEDUCTION ALLOWED FOR MEDICAL AND DENTAL EXPENSES; AND TO REMOVE THE THRESHOLD FOR CLAIMING AN INCOME TAX DEDUCTION FOR MEDICAL AND DENTAL EXPENSES.
HB1263	Jett	TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS FOR AND REPAIR OF AGRICULTURAL EQUIPMENT AND MACHINERY.
HB1227	Farrer	TO REDUCE INCOME TAX RATES IN CERTAIN CIRCUMSTANCES; AND TO REDUCE INCOME TAX RATES BASED ON THE GROWTH OF INCOME TAX COLLECTIONS.
HB1399	Ballinger	HONOR ARKANSAS VETERANS ACT OF 2017.
HB1409	House	TO CREATE AN EXEMPTION FROM THE INCOME TAX FOR SERVICE PAY AND ALLOWANCES OF FOREIGN SERVICE PERSONNEL.
SB120	J. English	TO AMEND ARKANSAS TAX LAW CONCERNING INCOME TAX, SALES AND USE TAXES, AND THE SOFT DRINK TAX; AND TO SUPPLEMENT THE ARKANSAS MEDICAID PROGRAM TRUST FUND TO OFFSET DECREASED DEPOSITS FROM TAX REVENUES.
HB1037	Wardlaw	TO REGULATE THE SALE OF TAX-DELINQUENT PROPERTY; AND TO PROHIBIT OWNERS OF TAX-DELINQUENT PROPERTY FROM BIDDING ON OR PURCHASING TAX-DELINQUENT PROPERTY.
HB1253	Wardlaw	TO REPEAL THE REQUIREMENT THAT CERTAIN RETAILERS PREPAY SALES TAXES.
HB1412	Ballinger	TO PROVIDE FOR A PARTIAL PROPERTY TAX EXEMPTION FOR DISABLED VETERANS IN PROPORTION TO THE EXTENT OF THE DISABILITY OF THE VETERAN.
HB1395	Leding	TO CREATE AN INCOME TAX CREDIT FOR TAXPAYERS THAT EMPLOY A RECENTLY RETURNED VETERAN.
HB1396	Leding	TO EXEMPT FROM THE INDIVIDUAL INCOME TAX EDUCATION SCHOLARSHIPS, AWARDS, AND GRANTS FROM NONPROFIT VOLUNTEER SERVICE ORGANIZATIONS.
HB1397	Leding	TO EQUALIZE THE SALES TAX TREATMENT OF DUES AND MEMBERSHIP FEES FOR CERTAIN CLUBS AND FACILITIES; AND TO LEVY A SALES TAX ON DUES AND MEMBERSHIP FEES TO CERTAIN FACILITIES AND CLUBS.
HB1014	Leding	TO CREATE THE TEACHER'S CLASSROOM INVESTMENT DEDUCTION.
HB1449	Dotson	TO AMEND THE ANNUAL FRANCHISE TAX FOR CORPORATIONS THAT ARE IN THE PROCESS OF LIQUIDATION.
HB1531	G. Hodges	TO CREATE AN INCOME TAX CREDIT FOR EDUCATIONAL LOAN PAYMENTS FOR QUALIFIED INDIVIDUALS AND EMPLOYERS OF QUALIFIED INDIVIDUALS.
HB1582	Dotson	TO EXEMPT CERTAIN ELECTION EQUIPMENT FROM SALES AND USE TAXES; AND TO DECLARE AN EMERGENCY.
HB1512	Davis	TO REDUCE THE INCOME TAX RATES APPLICABLE TO INDIVIDUALS, TRUSTS, AND ESTATES USING REVENUES DERIVED FROM SALES AND USE TAX FROM SELLERS

THAT DO NOT HAVE A PHYSICAL PRESENCE IN THE STATE; AND TO DECLARE AN EMERGENCY.