

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

Monday, April 06, 2009
10 MINUTES UPON ADJOURNMENT OF REVENUE AND TAX - SENATE
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
HB1254	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.
HB1360	Sample	AN ACT TO EXEMPT TEEN CHALLENGE OF ARKANSAS, INC., FROM PAYMENT OF SALES AND USE TAX.
HB1583	Hyde	TO CLARIFY THAT CONTRIBUTIONS TO A TAX-DEFERRED TUITION SAVINGS PROGRAM ARE DEDUCTIBLE FROM ARKANSAS INCOME TAX.
HB1610	Garner	AN ACT TO ALLOW A SALES AND USE TAX CREDIT FOR EXPENSES 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.
HB2042	T. Bradford	TO EXEMPT THE SEABROOK CHRISTIAN FAMILY CENTER, INC., A PRIVATE NONPROFIT ENTITY, FROM PAYMENT OF SALES AND USE TAX.
HB2059	Lowery	TO EXEMPT CAMP FIRE USA OF EL DORADO, ARKANSAS FROM THE SALES AND USE TAX.
HB2083	Perry	TO EXEMPT DUCKS UNLIMITED, INC. FROM THE SALES AND USE TAX.
HB2093	Greenberg	TO LOWER FUTURE INCOME TAX RATES BY EXPANDING THE TAX BASE WHILE PRESERVING REVENUE NEUTRALITY.
HB2166	L. Cowling	TO EXEMPT THE PARTS AND LABOR FOR AGRICULTURAL EQUIPMENT FROM SALES AND USE TAX.
HB2183	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.
HB2165	L. Cowling	TO EXEMPT THE PARTS AND LABOR FOR AGRICULTURAL EQUIPMENT FROM LOCAL SALES AND USE TAXES.
HB2210	Barnett	TO EXEMPT THE MASONIC LODGE OF ARKANSAS FROM THE PROPERTY TAX.
HB2270	Summers	AN ACT TO AMEND IMPROVEMENT DISTRICT LAW.
SB223	Laverty	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR MATERIALS USED BY FARMERS TO BALE HAY.
SB337	Faris	TO PROVIDE FACILITIES FUNDING FOR THE ARKANSAS SCHOOL FOR THE BLIND AND THE ARKANSAS SCHOOL FOR THE DEAF.
SB9	Altes	TO ESTABLISH AN INCOME TAX CREDIT FOR THE REHABILITATION OF HISTORIC

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STRUCTURES LOCATED IN ARKANSAS.

HB1802	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.
HB1861	English	Arkansas Emerging and Renewable Energy Technology Development Act of 2009.
HB1328	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.

On The Table

Number	Sponsor	Subtitle
HB1045	Ragland	TO CLARIFY THE DEFINITION OF A DISABILITY REQUIRED TO QUALIFY FOR AN INCOME TAX CREDIT FOR SUPPORTING A CHILD WITH A DISABILITY.
HB1150	Stewart	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR THE SALE OF LAWN CARE SERVICES TO A NON-PERPETUAL CARE CEMETERY.
HB1454	Glidewell	TO REDUCE THE STATE PORTION OF THE SALES AND USE TAX RATE ON FOOD AND FOOD INGREDIENTS.
HB1608	Breedlove	TO EXEMPT TWINE USED FOR BAILING HAY FROM THE SALES AND USE TAXES.
HB1945	Moore	TO INCLUDE DIETARY SUPPLEMENTS IN THE DEFINITION OF FOOD AND FOOD INGREDIENTS FOR SALES AND USE TAX PURPOSES.
HB2001	Carroll	THE RAILROAD FREIGHT SYSTEM INFRASTRUCTURE CAPACITY EXPANSION ACT.
HB2062	W. Lewellen	TO EXEMPT TAXPAYERS THAT MEET CERTAIN AGE AND INCOME REQUIREMENTS FROM PAYING STATE INCOME TAX.
HB2209	Barnett	TO EXEMPT EARTH MISSION, INC. FROM THE SALES AND USE TAX.

DEFERRED

Number	Sponsor	Subtitle
HB1055	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.
HB1056	Hobbs	TO EXEMPT SALES AND USE TAX ON THE MANUFACTURER'S OR DEALER'S REBATE OF A MOTOR VEHICLE.
HB1165	Stewart	AN ACT TO INCREASE THE AMOUNT OF THE RETIREMENT OR DISABILITY BENEFITS INCOME TAX EXEMPTION.
HB1284	Lindsey	TO CLARIFY THE DEFINITION OF "SUBSTANTIALLY" FOR PURPOSES OF THE EXEMPTION FOR MANUFACTURING MACHINERY AND EQUIPMENT.
HB1447	Woods	"THE ARKANSAS WORKERS' REWARD ACT OF 2009".
HB1484	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.
HB1599	Carter	TO ENCOURAGE CHARITABLE DONATIONS IN ARKANSAS.
HB1614	M. Martin	TO EXEMPT PURCHASES BY OR FOR A PERMANENTLY DISABLED VETERAN FROM THE SALES AND USE TAX.
HB1643	Carter	TO INCREASE THE AMOUNT OF THE STANDARD DEDUCTION FOR INCOME TAX PURPOSES.
HB1664	Carter	TO EXEMPT FROM SALES AND USE TAX ITEMS SOLD IN CONJUNCTION WITH A FUNERAL.
HB1696	Dismang	TO ALLOW A TAX CREDIT AGAINST INCOME TAX FOR EMPLOYERS WHO PROVIDE HEALTH INSURANCE FOR EMPLOYEES.
HB1835	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.
HB1836	Reynolds	THE CLEAN FUELS INCENTIVE ACT.
HB1886	Lowery	TO PROVIDE A SALES AND USE TAX EXEMPTION FOR WATER SALES BY A SPARTA AQUIFER CRITICAL GROUNDWATER COUNTY CONSERVATION BOARD.
HB1888	Lowery	TO EXEMPT B.I.G. LOVE CANCER CARE SERVICES FROM THE SALES AND USE TAX.

HB1914	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.
HB1915	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.
HB1965	Carter	TO EXEMPT AN OPERATOR OF A FARM TRUCK TRACTOR FROM EXCISE TAXATION ON THE SALE OF A DISTILLATE SPECIAL FUEL.
HB1981	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.
HB1987	Lovell	TO AMEND THE SALES AND USE TAX LAWS TO CONFORM WITH THE STREAMLINED SALES TAX. AGREEMENT.
HB2010	Woods	TO ESTABLISH AN INCOME TAX CREDIT FOR THE EDUCATIONAL EXPENSES OF DEPENDENTS.
HB2098	King	TO EXEMPT HOMESTEAD PROPERTY TAXES IN EXCESS OF THE HOMESTEAD PROPERTY TAX CREDIT FOR A PERSON IN ACTIVE MILITARY SERVICE.
HB2104	Maxwell	TO REDUCE THE SALES AND USE TAX RATE ON NATURAL GAS AND ELECTRICITY USED OR CONSUMED IN MANUFACTURING IN THIS STATE.
HB2108	Woods	TO CHANGE TO ORIGIN SOURCING FOR SALES AND USE TAX PURPOSES ON SALES MADE FOR DELIVERY BY SPECIFIC BUSINESSES.
HB2109	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.
HB2120	M. Burris	TO REDUCE THE SALES AND USE TAX RATE ON NATURAL GAS AND ELECTRICITY USED OR CONSUMED IN MANUFACTURING IN THIS STATE.
HB2122	Harrelson	TO EXEMPT FROM SALES AND USE TAX THE SALE OF RAW PRODUCTS FROM A FARM, ORCHARD, OR GARDEN AT A FARMER'S MARKET.
HB2124	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.
HB2142	Harrelson	TO REPEAL THE SALES AND USE TAX ON MINI-WAREHOUSE AND SELF-STORAGE RENTAL SERVICES.
HB2162	Lowery	TO AMEND THE AD VALOREM ASSESSMENT LAWS AND TO CLARIFY THE APPLICABILITY OF AND EXEMPTIONS TO THE AD VALOREM ASSESSMENT LAWS.
HB2225	Adcock	TO REQUIRE THE FILING OF A SURVEY WITH ALL APPLICATIONS FOR PERMITS TO ALTER REAL PROPERTY IN THE STATE.
HB2226	Adcock	TO REQUIRE THE FILING OF A SURVEY WITH ALL INSTRUMENTS THAT TRANSFER REAL PROPERTY IN THE STATE.
HB2248	Carter	TO CREATE JOBS AND SMALL BUSINESS DEVELOPMENT BY ELIMINATING CAPITAL GAINS IN CERTAIN CIRCUMSTANCES.
HB2255	Patterson	TO CREATE AN INCOME TAX CREDIT FOR MANUFACTURERS.
HB2269	Maloch	TO INCREASE THE STATE CONTRIBUTION TO PUBLIC SCHOOL TEACHERS'INSURANCE BY AMENDING THE REBATE TO RETAILERS ON SALES TAX COLLECTIONS.
HB2275	Saunders	TO CHANGE THE METHOD OF DISTRIBUTING NET REVENUES DERIVED FROM SUBSEQUENT COUNTYWIDE SALES AND USE TAXES LEVIED FOR CRIMINAL JUSTICE PURPOSES.
SB95	G. Baker	TO EXEMPT THE ARKANSAS FLOODPLAIN MANAGEMENT ASSOCIATION FROM THE GROSS RECEIPTS AND USE TAX.
SB126	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.