

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

Thursday, April 02, 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 |
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| 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. |
| HB1490 | Adcock | TO EXEMPT HEARING AIDS FROM THE SALES AND USE TAX. |
| HB1748 | Breedlove | TO ALLOW A DEDUCTION FROM GROSS INCOME FOR THE PURCHASE AND USE OF A SOLAR ENERGY SYSTEM. |
| HB1910 | 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. |
| HB1929 | 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. |
| HB1947 | Garner | TO CREATE THE ARKANSAS CAPITAL GAINS REDUCTION ACT OF 2009. |
| HB1949 | 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. |
| 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. |
| HB2165 | L. Cowling | TO EXEMPT THE PARTS AND LABOR FOR AGRICULTURAL EQUIPMENT FROM LOCAL SALES AND USE TAXES. |
| HB2166 | L. Cowling | TO EXEMPT THE PARTS AND LABOR FOR AGRICULTURAL EQUIPMENT FROM SALES AND USE TAX. |
| HB2210 | Barnett | TO EXEMPT THE MASONIC LODGE OF ARKANSAS FROM THE PROPERTY TAX. |
| 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. |
| SB770 | Teague | TO CLARIFY THAT PARTIAL REPLACEMENT OF MANUFACTURING MACHINERY AND |

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EQUIPMENT THAT IMPROVE MANUFACTURING EFFICIENCY ARE EXEMPT FROM THE SALES AND USE TAX.

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| HB1225 | 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. |
| 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. |
| HB1861 | English | Arkansas Emerging and Renewable Energy Technology Development Act of 2009. |
| HB1905 | L. Cowling | TO GRADUALLY REDUCE THE SALES AND USE TAX ON UTILITIES THAT ARE USED BY QUALIFYING AGRICULTURAL STRUCTURES AND QUALIFYING AGRICULTURE, HORTICULTURE, AND AQUACULTURE EQUIPMENT. |

On The Table

| Number | Sponsor | Subtitle |
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| 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. |
| HB1583 | Hyde | TO CLARIFY THAT CONTRIBUTIONS TO A TAX-DEFERRED TUITION SAVINGS PROGRAM ARE DEDUCTIBLE FROM ARKANSAS INCOME TAX. |
| 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. |
| 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. |
| HB2060 | Lowery | TO EXEMPT SHARE FOUNDATION OF EL DORADO, ARKANSAS, FROM THE SALES AND USE TAX. |
| 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 |
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| 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. |

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| 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. |
| 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. |
| 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. |

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| HB2270 | Summers | AN ACT TO AMEND IMPROVEMENT DISTRICT LAW. |
| 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. |
| SB223 | Laverty | TO PROVIDE A SALES AND USE TAX EXEMPTION FOR MATERIALS USED BY FARMERS TO BALE HAY. |