

**AGENDA**  
**House Committee on Revenue and Taxation**

**Tuesday, February 16, 2021**  
**2:00 PM or Upon Adjournment Whichever is Later**  
**Room 151, State Capitol**  
**Little Rock, Arkansas**

**Public Comment Holding Room 149**

Rep. Joe Jett, Chair  
Rep. Jack Fortner, Vice-Chair  
Rep. Lane Jean  
Rep. Monte Hodges  
Rep. Les Eaves  
Rep. Ron McNair  
Rep. Robin Lundstrum

Rep. Lanny Fite  
Rep. Austin McCollum  
Rep. Roger D. Lynch  
Rep. Les Warren  
Rep. Jim Wooten  
Rep. Julie Mayberry  
Rep. Denise Garner

Rep. Spencer Hawks  
Rep. Richard McGrew  
Rep. Mark D. McElroy  
Rep. Howard M. Beaty, Jr.  
Rep. Rick McClure  
Rep. Jon Milligan

**REGULAR AGENDA**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1377</a>	Cavanaugh	TO AMEND THE LAW CONCERNING THE TAX LEVIED ON THE SALE OF A USED MOTOR VEHICLE, TRAILER, OR SEMITRAILER BY A CONSUMER.
<a href="#">HB1360</a>	M. Berry	TO ESTABLISH THE LAW ENFORCEMENT FAMILY RELIEF CHECK-OFF PROGRAM; AND TO ESTABLISH THE LAW ENFORCEMENT FAMILY RELIEF TRUST FUND.
<a href="#">HB1383</a>	Hawks	TO AMEND THE LAW CONCERNING THE PREPARER OF THE TAX BOOKS, THE ELECTRONIC ASSESSMENT OF PROPERTY TAXES, AND THE ELECTRONIC REPRODUCTION OF TAX RECORDS.
<a href="#">HB1345</a>	Brooks	TO AMEND THE LAW CONCERNING THE DATES TAXES ARE DUE AND PAYABLE; TO ALLOW COUNTY COLLECTORS TO COLLECT TAXES BEFORE THE FIRST BUSINESS DAY IN MARCH UNDER CERTAIN CIRCUMSTANCES; AND TO DECLARE AN EMERGENCY.
<a href="#">HB1011</a>	Jett	TO AMEND THE INCOME TAX IMPOSED ON INDIVIDUALS, TRUSTS, AND ESTATES; AND TO REDUCE THE INCOME TAX IMPOSED ON LOW-INCOME TAXPAYERS.
<a href="#">HB1374</a>	A. Collins	TO AMEND THE LAW CONCERNING WHICH SALES BY CHARITABLE ORGANIZATIONS ARE EXEMPT FROM SALES AND USE TAX; AND TO AMEND THE CRITERIA TO DETERMINE WHEN A SALE BY A CHARITABLE ORGANIZATION COMPETES WITH A SALE BY A FOR-PROFIT BUSINESS.

**DEFERRED BILLS**

<b>Number</b>	<b>Sponsor</b>	<b>Subtitle</b>
<a href="#">HB1030</a>	Jett	TO PREVENT UNEXPECTED REDUCTIONS IN REVENUES FROM THE WHOLESALE SALES TAXES ON MOTOR FUEL AND DISTILLATE SPECIAL FUEL BY AMENDING THE LAW CONCERNING THE CALCULATION OF THE WHOLESALE SALES TAXES.
<a href="#">HB1034</a>	Jett	TO AMEND THE EXCEPTIONS TO THE PROHIBITION AGAINST THE DISCLOSURE OF TAXPAYER INFORMATION; AND TO DESIGNATE THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION AS THE OFFICIAL CUSTODIAN OF CERTAIN RECORDS.
<a href="#">HB1035</a>	Jett	TO ADOPT RECENT CHANGES TO THE INTERNAL REVENUE CODE.
<a href="#">HB1038</a>	Jett	TO CLARIFY THAT SALES TAX IS REQUIRED TO BE COLLECTED AND

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REMITTED ON DELIVERY CHARGES FOR SALES BY A MARKETPLACE FACILITATOR.

- [HB1043](#) Jett TO AUTHORIZE THE WAIVER OF CERTAIN AD VALOREM TAXES ON UTILITIES AND CARRIERS; AND TO CREATE A STATUTE OF LIMITATIONS ON THE COLLECTION OF CERTAIN AD VALOREM TAXES ON UTILITIES AND CARRIERS.
- [HB1044](#) Jett TO AUTHORIZE THE ESTIMATED ASSESSMENT OF TAX IF A TAXPAYER FAILS OR REFUSES TO PROVIDE RECORDS.
- [HB1046](#) Jett TO CLARIFY THE ABILITY OF LEGAL COUNSEL FOR THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO REQUEST REVISION OF A HEARING OFFICER'S DECISION.
- [HB1047](#) Jett TO CLARIFY THAT A TAXPAYER'S AGENT MAY FILE A PROTEST ON BEHALF OF A TAXPAYER IF THE TAXPAYER PRODUCES A PROPERLY EXECUTED POWER OF ATTORNEY AT THE TIME OF THE FILING.
- [HB1048](#) Jett TO AUTHORIZE THE OFFSET OF A TAX REFUND TOWARD A TAX DELINQUENCY WHEN A FINAL ASSESSMENT OF TAX HAS BEEN ISSUED.