

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Senator Bradford**

A Bill

ACT 1082 OF 1993
SENATE BILL 341

For An Act To Be Entitled

8 "AN ACT TO AMEND TITLE 26, CHAPTER 61 OF THE ARKANSAS CODE
9 ANNOTATED TO EXEMPT DISABLED VETERANS, THEIR SURVIVING
10 SPOUSES AND MINOR DEPENDENT CHILDREN FROM PAYMENT OF THE
11 FOREST FIRE PROTECTION TAX; AND FOR OTHER PURPOSES."

Subtitle

14 "TO EXEMPT DISABLED VETERANS, THEIR SURVIVING SPOUSES AND
15 MINOR DEPENDENT CHILDREN FROM PAYMENT OF FOREST FIRE
16 PROTECTION TAX."

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

20 SECTION 1. Title 26, Chapter 61, Subchapter 1 of the Arkansas Code
21 Annotated is hereby amended by adding a new section to read as follows:

22 "26-61-112. Disabled veterans, the surviving spouses and minor
23 dependent children of disabled veterans who are eligible for the exemption
24 from the payment of all state taxes on the homestead and personal property
25 owned by them as provided for in Arkansas Code Annotated §26-3-306 shall be
26 exempt from the payment of the tax levied in this chapter *if the amount of tax*
27 *owed is less than five dollars (\$5.00)."*

29 SECTION 2. All provisions of this act of a general and permanent nature
30 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
31 Revision Commission shall incorporate the same in the Code.

33 SECTION 3. If any provision of this act or the application thereof to
34 any person or circumstance is held invalid, such invalidity shall not affect
35 other provisions or applications of the act which can be given effect without
36 the invalid provision or application, and to this end the provisions of this

1 act are declared to be severable.

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3 SECTION 4. All laws and parts of laws in conflict with this act are
4 hereby repealed.

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/s/ Senator Bradford

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APPROVED: 04/13/93

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