

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 83rd General Assembly
3 Regular Session, 2001
4

A Bill

Act 410 of 2001
HOUSE BILL 1120

5 By: Representative D. Elliott
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For An Act To Be Entitled

9 AN ACT TO TAX MOBILE HOMES AND MANUFACTURED HOMES AS
10 REAL PROPERTY; AND FOR OTHER PURPOSES.
11

Subtitle

12 AN ACT TO TAX MOBILE HOMES AND
13 MANUFACTURED HOMES AS REAL PROPERTY; AND
14 FOR OTHER PURPOSES.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. Arkansas Code 26-3-203(a) is amended to read as follows:

21 (a)~~(1)~~ Mobile homes and manufactured homes permanently affixed to a
22 foundation on property which is owned or leased by the owner of the mobile
23 home or manufactured home shall be deemed real property for the purpose of ad
24 valorem property taxation.

25 ~~(2) Mobile homes in excess of ten feet (10') in width shall be~~
26 ~~deemed real property for the purpose of ad valorem property taxation.~~
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28 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the General
29 Assembly that Amendment 79 to the Arkansas Constitution was adopted by the
30 voters of this state at the November General Election, 2000; that the
31 amendment requires the General Assembly to provide a tax credit against the
32 property taxes levied against homesteads in this state; that under present
33 law, some mobile homes and manufactured homes are taxed as real property and
34 some are not; that all mobile homes and manufactured homes should be taxed as
35 real property and thereby allow the owners to receive the tax credit required
36 by Amendment 79; that this act so provides; and that this act must go into

1 effect immediately in order to coincide with Amendment 79. Therefore, an
2 emergency is declared to exist and this act being immediately necessary for
3 the preservation of the public peace, health and safety shall become effective
4 on the date of its approval by the Governor. If the bill is neither approved
5 nor vetoed by the Governor, it shall become effective on the expiration of the
6 period of time during which the Governor may veto the bill. If the bill is
7 vetoed by the Governor and the veto is overridden, it shall become effective
8 on the date the last house overrides the veto.

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11 APPROVED: 2/23/2001
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