

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**
4 **By: Representative Mike Wilson**

A Bill

HOUSE BILL 1051

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE ANNOTATED 26-51-603 TO
9 ALLOW ANY PERSON WHO IS TOTALLY AND PERMANENTLY DISABLED
10 TO FILE A CLAIM FOR A CASH REBATE FOR AD VALOREM TAXES
11 PAID UPON THE HOMESTEAD OF THE CLAIMANT; AND FOR OTHER
12 PURPOSES."

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

16 SECTION 1. *Arkansas Code Annotated 26-51-603(a) is hereby amended to*
17 read as follows:

18 "(a) (1) Any person sixty-five (65) years of age or older or any
19 unmarried female person sixty-two (62) years of age or older, who has been a
20 resident of this state for two (2) years or more, who owns and has resided in
21 a homestead in this state for a period of one (1) year or more, may, subject
22 to the limitations and requirements prescribed in this subchapter, file a
23 claim in the manner provided by this subchapter for a cash rebate for ad
24 valorem property taxes paid upon the homestead of the claimant in the
25 preceding calendar year, up to the limits prescribed in 26-51-607.

26 (2) Any person who is totally and permanently disabled who has
27 been a resident of this state for two (2) years or more, who owns and has
28 resided in a homestead in this state for a period of one (1) year or more,
29 may, upon establishing proof of the total and permanent disability and subject
30 to the limitations and requirements prescribed in this subchapter, file a
31 claim in the manner provided by this subchapter for a cash rebate for ad
32 valorem property taxes paid upon the homestead of the claimant in the
33 preceding calendar year, up to the limits prescribed in 26-51-607."

35 SECTION 2. All provisions of this act of a general and permanent nature

1 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
2 Revision Commission shall incorporate the same in the Code.

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4 SECTION 3. If any provision of this act or the application thereof to
5 any person or circumstance is held invalid, such invalidity shall not affect
6 other provisions or applications of the act which can be given effect without
7 the invalid provision or application, and to this end the provisions of this
8 act are declared to be severable.

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

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/s/Mike Wilson

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