

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Representatives Riable, Molinaro, Stalnaker**

A Bill

HOUSE BILL 1096

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE ANNOTATED 26-3-301(11) TO
9 INCLUDE CHURCH BROADCAST FACILITIES AS PROPERTY EXEMPT
10 FROM TAXES; AND FOR OTHER PURPOSES."

Subtitle

13 "AN ACT TO INCLUDE CHURCH BROADCAST FACILITIES AS PROPERTY
14 EXEMPT FROM TAXES."

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

18 SECTION 1. Arkansas Code Annotated 26-3-301(11) is amended to read as
19 follows:

20 "(11) (A) Under the provisions of this section, all dedicated church
21 property, including the church building used as a place of worship, buildings
22 used for administrative or missional purposes, the land upon which the church
23 buildings are located, all church parsonages, any church educational building
24 operated in connection with the church including a family life or activity
25 center, a recreation center, a youth center, a church association building, a
26 day-care center, a kindergarten, private church school, or any real or
27 *personal property utilized exclusively for the operation of a church religious*
28 *broadcast facility* shall be exempt.

29 (B) However, in the event any property is used partially for
30 church purposes and partially for investments or other commercial or business
31 purposes, the property shall be exempt from the ad valorem tax."

32
33 SECTION 2. All provisions of this act of a general and permanent nature
34 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
35 Revision Commission shall incorporate the same in the Code.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35

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

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 All laws and parts of laws in conflict with this act are hereby repealed.

/s/M. Riable, et al

