

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

# A Bill

**SENATE BILL 166**

## For An Act To Be Entitled

8 "AN ACT TO PROVIDE THAT PERMANENTLY AND TOTALLY DISABLED  
9 PERSONS SHALL BE ELIGIBLE TO FILE CLAIMS FOR THE HOMESTEAD  
10 PROPERTY TAX REFUND; AND FOR OTHER PURPOSES."

## Subtitle

13 "TO ALLOW DISABLED PERSONS TO FILE CLAIM FOR HOMESTEAD  
14 PROPERTY TAX REFUND."

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

18 SECTION 1. Arkansas Code 26-51-601 as amended by Act 655 of 1991 is  
19 hereby amended to read as follows:

20 "26-51-601. Legislative purpose.

21 It is the purpose and the intent of this subchapter to prescribe a  
22 procedure whereby residents of this state who are sixty-two (62) years of age  
23 or older, or residents who are receiving disability benefits and who have  
24 been certified as being totally and permanently disabled by the Social  
25 Security Administration, Railroad retirement or any other public supported  
26 retirement system, who own and pay ad valorem property taxes on their homes,  
27 may claim a refund from the state for a portion of the property taxes paid on  
28 their homes to lessen the burden placed upon these taxpayers by the ad valorem  
29 property taxes levied upon their homes."

31 SECTION 2. Arkansas Code 26-51-603(a) as amended by Act 655 of 1991 is  
32 hereby amended to read as follows:

33 "26-51-603. Eligibility.

34 (a) Any person sixty-two (62) years of age or older, or any person who  
35 is receiving disability benefits and has been certified as being totally and

1 permanently disabled by the Social Security Administration, Railroad  
2 Retirement or any other public supported retirement system, who has been a  
3 resident of this state for two (2) years or more, who owns and has resided in  
4 a homestead in this state for a period of one (1) year or more, may, subject  
5 to the limitations and requirements prescribed in this subchapter, file a  
6 claim in the manner provided by this subchapter for a cash refund for ad  
7 valorem property taxes paid upon the homestead of the claimant during or after  
8 the third year of residency in this state, up to the limits prescribed in  
9 §26-51-607."

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11 SECTION 3. All provisions of this act of a general and permanent nature  
12 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
13 Revision Commission shall incorporate the same in the Code.

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15 SECTION 4. If any provision of this act or the application thereof to  
16 any person or circumstance is held invalid, such invalidity shall not affect  
17 other provisions or applications of the act which can be given effect without  
18 the invalid provision or application, and to this end the provisions of this  
19 act are declared to be severable.

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21 SECTION 5. All laws and parts of laws in conflict with this act are  
22 hereby repealed.

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24 /s/ Senator Hoofman

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