

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 87th General Assembly  
3 Regular Session, 2009

# A Bill

HOUSE BILL 2098

4  
5 By: Representative King  
6  
7

## For An Act To Be Entitled

8  
9 AN ACT TO EXEMPT HOMESTEAD PROPERTY TAXES IN  
10 EXCESS OF THE HOMESTEAD PROPERTY TAX CREDIT FOR A  
11 PERSON IN ACTIVE MILITARY SERVICE; AND FOR OTHER  
12 PURPOSES.  
13

## Subtitle

14  
15 TO EXEMPT HOMESTEAD PROPERTY TAXES IN  
16 EXCESS OF THE HOMESTEAD PROPERTY TAX  
17 CREDIT FOR A PERSON IN ACTIVE MILITARY  
18 SERVICE.  
19  
20  
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
23

24 SECTION 1. Arkansas Code Title 26, Chapter 26 is amended to add an  
25 additional subchapter to read as follows:

26 26-26-2101. Title.

27 This subchapter shall be known as the "Active Military Service  
28 Homestead Exemption Act".  
29

30 26-26-2102. Legislative purpose.

31 The purpose of this subchapter is to alleviate the financial burden on  
32 a person who has engaged in active military service by exempting any  
33 homestead property tax in excess of the homestead property tax credit allowed  
34 under § 26-26-1118. The homestead tax exemption under this subchapter shall  
35 not exceed a taxpayer's total individual property tax liability for the tax  
36 year that the taxpayer claims the homestead tax exemption.



1  
2 26-26-2103. Definitions.

3 As used in this subchapter:

4 (1)(A) "Active military service " means military service for an  
5 uninterrupted period of six (6) months or more that begins on the date of  
6 deployment and ends on the date of release in a branch of the United States:

7 (i) Army;

8 (ii) Navy;

9 (iii) Coast Guard;

10 (iv) Marine Corps;

11 (v) Air Force;

12 (vi) National Guard; or

13 (vii) Reserve component of the armed forces.

14 (B) "Active military service" includes a period that a  
15 person in active military service is deployed but is absent from duty for  
16 sickness, wounds, leave, or other lawful cause;

17 (2) "Claimant" means a person who has engaged in active military  
18 service and has filed a claim for a homestead tax exemption under this  
19 subchapter;

20 (3)(A) "Homestead" means a dwelling owned by a claimant and used  
21 as his or her principal place of residence.

22 (B) Homestead includes:

23 (i) The land on which the dwelling sits and all  
24 contiguous lands owned by the claimant;

25 (ii) A dwelling owned by a revocable trust that is  
26 granted to the claimant, including the land on which the dwelling sits and  
27 all contiguous lands included in the revocable trust; and

28 (iii) A mobile home or a manufactured home used as a  
29 dwelling and that is affixed to the land owned by the claimant; and

30 (4) "Property taxes" means all ad valorem taxes exclusive of  
31 special assessments and delinquent charges that are assessed on a claimant's  
32 homestead during a tax year.

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34 26-26-2104. Exemption from homestead property taxes for active  
35 military service – Procedure.

36 (a) A person who has engaged in active military service is exempt from

1 homestead property taxes in excess of the homestead property tax credit  
2 allowed under § 26-26-1118.

3 (b)(1) The homestead tax exemption under this subchapter is allowed  
4 for each tax year that the claimant is in active military service.

5 (2) If the active military service occurs during two (2)  
6 consecutive tax years, but for less than six (6) months in either of the  
7 consecutive tax years, the homestead tax exemption under this subchapter is  
8 credited for the tax year that the claimant accrues the most days of active  
9 military service.

10 (c) To receive a homestead tax exemption under this subchapter, a  
11 person who has engaged in active military service shall:

12 (1) Claim the property tax credit authorized in § 26-26-1118;  
13 and

14 (2) Sign a sworn affidavit stating that:

15 (A) The claimant engaged in active military service for  
16 the tax year that the homestead tax exemption under this subchapter is  
17 claimed;

18 (B) If the claimant engaged in active military service  
19 during two (2) consecutive tax years, but for less than six (6) months in  
20 either of the consecutive tax years, the active military service was  
21 uninterrupted;

22 (C) The information provided by the claimant is true; and

23 (D) The information provided by the claimant complies with  
24 this subchapter.

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26 26-26-2105. Rules.

27 The Department of Finance and Administration may promulgate rules to  
28 carry out this subchapter.

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30 SECTION 2. Effective Date. This act is effective beginning with the  
31 2009 tax year.