

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

A Bill

HOUSE BILL 1500

5 By: Representative C. Fite
6 By: Senator D. Wallace
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING THE PROPERTY TAX
10 EXEMPTION FOR DISABLED VETERANS, THEIR SURVIVING
11 SPOUSES, AND THEIR MINOR DEPENDENT CHILDREN; TO
12 CLARIFY THE REQUIREMENTS TO ESTABLISH ELIGIBILITY FOR
13 THE EXEMPTION; AND FOR OTHER PURPOSES.
14
15

Subtitle

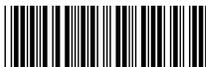
16 TO AMEND THE LAW CONCERNING THE PROPERTY
17 TAX EXEMPTION FOR DISABLED VETERANS,
18 THEIR SURVIVING SPOUSES, AND THEIR MINOR
19 DEPENDENT CHILDREN; AND TO CLARIFY THE
20 REQUIREMENTS TO ESTABLISH ELIGIBILITY FOR
21 THE EXEMPTION.
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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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27 SECTION 1. Arkansas Code § 26-3-306(b), concerning eligibility for a
28 property tax exemption for disabled veterans, surviving spouses, and their
29 minor dependent children, is amended to add additional subdivisions to read
30 as follows:

31 (3) A letter from the department required under this subsection
32 shall be submitted to the county collector only one (1) time to establish
33 eligibility for the exemption provided under this section.

34 (4)(A) By March 1 of each assessment year, the county collector
35 shall send a letter and a recertification form to each taxpayer who has
36 established eligibility for the exemption under this section.



1 (B) The recertification form required under subdivision
 2 (b)(4)(A) of this section shall state that, to maintain eligibility for the
 3 exemption provided under this section, the taxpayer is required to recertify
 4 that he or she is still eligible for the exemption under this section.

5 (C) The annual recertification form under subdivision
 6 (b)(4)(B) of this section or the letter from the department under subdivision
 7 (b)(3) shall be:

8 (i) Returned to the county collector by October 1 of
 9 each assessment year; and

10 (ii) Sufficient to establish that the taxpayer
 11 continues to be eligible for the exemption under this section.

12 (D) If the taxpayer does not return the recertification
 13 form or the letter from the department under subdivision (b)(3) by October 1
 14 of the assessment year, the taxpayer is not eligible to receive the tax
 15 exemption under this section for the tax year for which the assessment is
 16 made.

17 (5) The county collector may require the taxpayer to explain any
 18 discrepancies between the letter provided by the taxpayer under subdivision
 19 (b)(1)(A) of this section and a recertification form submitted by the
 20 taxpayer under subdivision (b)(4)(B) of this section.