

"AN ACT TO AMEND SECTIONS 1, 2 AND 3 OF ACT 363 OF 1953 [ARK. STATS. SECTIONS 84-209, 84-210 AND 84-211] TO CLARIFY THE LAW RELATING TO THE EXEMPTION OF THE HOMESTEAD AND PERSONAL PROPERTY OF CERTAIN DISABLED VETERANS AND THEIR SURVIVING SPOUSES AND MINOR DEPENDENT CHILDREN FROM STATE AD VALOREM TAXES; AND FOR OTHER PURPOSES."

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

SECTION 1. Section 1 of Act 363 of 1953, the same being Arkansas Statutes Section 84-209, is hereby amended to read as follows:

"Section 1. A disabled veteran who has been or may hereafter be awarded special monthly compensation by the Veterans Administration for the loss of and/or loss of use of one or more limbs or total blindness in one or both eyes or for service connected 100% total and permanent disability, shall be exempt from payment of all State taxes on the homestead and personal property owned by such disabled veteran. Upon the death of such disabled veteran, the surviving spouse and minor dependent children of such disabled veteran shall be exempt from payment of all State taxes on the homestead and personal property owned by the surviving spouse and minor dependent children of such deceased disabled veteran. The surviving spouse and minor dependent children of a member of the United States Armed Forces who was killed while within the scope of his military duties, or who died while within the scope of his military duties, or who is missing in action, and the surviving spouse and minor dependent children of a veteran who died from service connected causes, as certified by the Veterans Administration, shall also be exempt from payment of all State taxes on the homestead and personal property owned by the surviving spouse and minor dependent children. The surviving spouse shall be entitled to the exemption provided for herein so long as the spouse remains unmarried. The exemption provided herein for surviving minor dependent children shall be available to such children during their minority. As used in this Act the term 'personal property' shall mean only those items of tangible personal property used for other than a commercial or business purpose."

SECTION 2. Section 2 of Act 363 of 1953, the same being Arkansas Statutes Section 84-210, is hereby amended to read as follows:

"Section 2. A disabled veteran eligible for the exemption provided for herein and desiring to claim such exemption, shall furnish to the collector, a letter from the Veterans Administration verifying the fact that he or she is in receipt of special monthly compensation for the loss of and/or loss of use of one (1) or more limbs, or total blindness in one (1) or both eyes or for service connected one hundred percent (100%) total and permanent disability. A surviving spouse or dependent minor child of a deceased disabled veteran desiring to claim the exemption provided herein shall furnish the collector a letter from the Veterans Administration verifying the fact that the deceased disabled veteran was at the time of death entitled to receive a special monthly compensation for the loss of and/or loss of use of one (1) or more limbs, or total blindness in one (1) or both eyes, or for service connected one hundred percent (100%) total and permanent disability and in addition thereto, shall furnish the collector with an affidavit signed by the claimant stating that the claimant is a surviving spouse or minor dependent child of the named deceased disabled veteran. The surviving spouse or minor dependent children of a member of the United States Armed Forces who was killed while

within the scope of his military duties, or who died while within the scope of his military duties, or who is missing in action, or a surviving spouse or minor dependent children of a veteran who died of service connected causes, as certified by the Veterans Administration, desiring to claim the exemption provided in Section 1 of this Act shall furnish the collector a letter from the Veterans Administration certifying the fact that such a member of the United States Armed Forces is missing in action, or was killed while within the scope of his military duties, or died while within the scope of his military duties, or that such veteran died from service connected causes, and the surviving spouse is or would be entitled to Veterans Administration benefits in the form of death indemnity compensation if such surviving spouse were otherwise eligible to receive such Veterans Administration benefits. In addition, the claimant shall furnish the collector with an affidavit signed by the claimant or claimant's guardian stating that the claimant is a surviving spouse or minor dependent child of the member of the United States Armed Forces who is missing in action, or who was killed while within the scope of his military duties, or who died while within the scope of his military duties, or is the surviving spouses or minor dependent child of a veteran who died of service connected causes as certified by the Veterans Administration."

SECTION 3. Section 3 of Act 363 of 1953, the same being Arkansas Statutes Section 84-211, is hereby amended to read as follows:

"Section 3. Only disabled veterans and surviving spouses and minor dependent children of disabled veterans who are citizens and residents of the State of Arkansas shall be eligible for the exemption provided herein."

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

SECTION 5. It is hereby found and determined by the General Assembly that because of the case Ricarte v. State, CR 86-31, a question has arisen over the validity of Act 1220 of the Extended Session of 1976; that this Act is a reenactment of the former law; and that the immediate passage of this Act is necessary to clarify the state of the law on this issue. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety, shall be in full force and effect from and after its passage and approval.

APPROVED: April 14, 1987

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