

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**

A BILL ACT 230 OF 1991
HOUSE BILL 1495

4 **By: Representatives Horn, Jordan and Dowd**

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For An Act To Be Entitled

8 "AN ACT TO AMEND ARK. CODE ANN. §26-51-607 TO PROVIDE THAT
9 THE INCOME LIMIT FOR THOSE PERSONS AGED SIXTY-FIVE (65)
10 AND OLDER CLAIMING A CASH REBATE FOR THE AMOUNT OF AD
11 VALOREM TAXES PAID ON THEIR HOMES BE RAISED FROM \$12,000
12 TO \$15,000; AND FOR OTHER PURPOSES."

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

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16 SECTION 1. Ark. Code Ann. §26-51-607(a) is amended to read as follows:

17 "(a) The amount of any cash rebate allowed or made pursuant to the
18 provisions of this subchapter shall be determined as follows:

19 (1) If the household income of the claimant's household was seven
20 thousand dollars (\$7,000) or less during the income year, the claimant shall
21 be entitled to file a claim for an amount equal to the ad valorem taxes paid
22 on the claimant's homestead; however, the maximum rebate any claimant may
23 receive under this subdivision shall be two hundred fifty dollars (\$250);

24 (2) If the household income of the claimant's household is more
25 than seven thousand dollars (\$7,000) but not more than eight thousand dollars
26 (\$8,000) for the income year, the claimant shall be entitled to file a claim
27 for an amount equal to the ad valorem taxes paid on the claimant's homestead;
28 however, the maximum rebate any claimant may receive under this subdivision
29 shall be two hundred dollars (\$200);

30 (3) If the household income of the claimant's household is more
31 than eight thousand dollars (\$8,000) but not more than nine thousand dollars
32 (\$9,000) for the income year, the claimant shall be entitled to file a claim
33 for an amount equal to the ad valorem taxes paid on the claimant's homestead;
34 however, the maximum rebate any claimant may receive under this subdivision
35 shall be one hundred fifty dollars (\$150);

36 (4) If the household income of the claimant's household is more

1 than nine thousand dollars (\$9,000) but not more than ten thousand dollars
2 (\$10,000) for the income year, the claimant shall be entitled to file a claim
3 for an amount equal to the ad valorem taxes paid on the claimant's homestead;
4 however, the maximum rebate any claimant may receive under this subdivision
5 shall be one hundred dollars (\$100);

6 (5) If the household income of the claimant's household is more
7 than ten thousand dollars (\$10,000) but not more than eleven thousand dollars
8 (\$11,000) for the income year, the claimant shall be entitled to file a claim
9 for an amount equal to the ad valorem taxes paid on the claimant's homestead;
10 however, the maximum rebate any claimant may receive under this subdivision
11 shall be seventy-five dollars (\$75.00);

12 (6) If the household income of the claimant's household is more
13 than eleven thousand dollars (\$11,000) but not more than fifteen thousand
14 dollars (\$15,000) for the income year, the claimant shall be entitled to file
15 a claim for an amount equal to the ad valorem taxes paid on the claimant's
16 homestead; however, the maximum rebate any claimant may receive under this
17 subdivision shall be fifty dollars (\$50.00)."

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19 SECTION 2. All provisions of this act of a general and permanent nature
20 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
21 Revision Commission shall incorporate the same in the Code.

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

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

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APPROVED: 2-25-91

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