

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**
4 **By: Senator Harriman**

A Bill ACT 776 OF 1991

SENATE BILL 249

For An Act To Be Entitled

8 "AN ACT TO AMEND TITLE 26, CHAPTER 51, SUBCHAPTER 6 OF THE
9 ARKANSAS CODE OF 1987 TO INCLUDE DWELLINGS OWNED BY
10 REVOCABLE TRUSTS AND OCCUPIED BY QUALIFYING CLAIMANTS IN
11 THE DEFINITION OF HOMESTEAD; AND FOR OTHER PURPOSES."

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

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15 SECTION 1. Subsection (5) of Arkansas Code §26-51-602 is hereby amended
16 to read as follows:

17 "(5) 'Homestead' means a dwelling owned by a claimant and used as his
18 principal place of abode, including the parcel of land on which the dwelling
19 is situated and all lands contiguous thereto or a dwelling owned by a
20 revocable trust and used as the principal place of abode of persons who formed
21 the trust and otherwise qualify as a claimant, including the parcel of land on
22 which the dwelling is situated and all lands contiguous thereto. However, no
23 dwelling and the lands on which it is located shall be considered a homestead
24 for the purposes of this subchapter unless the claimant has resided thereon
25 for at least one (1) year immediately preceding the filing of a claim under
26 this subchapter. Further, a mobile home which is affixed to the realty and is
27 taxed as real property may qualify as a homestead for the purposes of this
28 subchapter;"

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

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34 SECTION 3. If any provision of this act or the application thereof to
35 any person or circumstance is held invalid, such invalidity shall not affect
36 other provisions or applications of the act which can be given effect without

1 the invalid provision or application, and to this end the provisions of this
2 act are declared to be severable.

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5 hereby repealed.

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7 SECTION 5. The provisions of this act shall become effective for income
8 years beginning from and after January 1, 1991, thereby being applicable to
9 claims for ad valorem property tax rebates filed from and after January 1,
10 1992.

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13 APPROVED: 3/26/91

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