

1 State of Arkansas  
2 92nd General Assembly  
3 Regular Session, 2019  
4

As Engrossed: H3/13/19

# A Bill

HOUSE BILL 1713

5 By: Representative Fortner  
6

## For An Act To Be Entitled

8 AN ACT CONCERNING THE TAXATION OF PERSONAL PROPERTY  
9 LEASED BY THE STATE OR A LOCAL GOVERNMENT; AND FOR  
10 OTHER PURPOSES.  
11

### Subtitle

12 CONCERNING THE TAXATION OF PERSONAL  
13 PROPERTY LEASED BY THE STATE OR A LOCAL  
14 GOVERNMENT.  
15  
16  
17  
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
20

21 SECTION 1. Arkansas Code § 26-3-301(4) and (5), concerning property  
22 that is exempt from taxes, are amended to read as follows:

23 (4) All property, whether real or personal, belonging  
24 exclusively to this state and heavy equipment, as defined in § 26-52-318, and  
25 motor vehicles, as defined in § 26-52-103, that are subject to a lease of at  
26 least twelve (12) months by the state, including property of state agencies,  
27 institutions, boards, or commissions, or the United States;

28 (5) All property, whether real or personal, belonging  
29 exclusively to any county of this state and heavy equipment, as defined in §  
30 26-52-318, and motor vehicles, as defined in § 26-52-103, that are subject to  
31 a lease of at least twelve (12) months by a county of the state;  
32

33 SECTION 2. Arkansas Code Title 26, Chapter 3, Subchapter 3, is amended  
34 to add an additional section to read as follows:

35 26-3-311. Motor vehicles leased by municipalities.

36 A motor vehicle that is subject to a lease of at least twelve (12)



1 months by a city or town of this state is public property used exclusively  
2 for public purposes and is exempt from ad valorem taxation.

3  
4 */s/Fortner*

5  
6  
7 **APPROVED: 3/29/19**  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36