

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.
Act 411 of the Regular Session

1 State of Arkansas
2 86th General Assembly
3 Regular Session, 2007

A Bill

SENATE BILL 308

4
5 By: Senator Critcher
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For An Act To Be Entitled

8
9 AN ACT TO AMEND § 26-3-306(a)(1)(B)(iii) TO
10 REINSTATE THE HOMESTEAD AND PERSONAL PROPERTY TAX
11 EXEMPTIONS AVAILABLE TO A DISABLED VETERAN'S
12 SURVIVING SPOUSE WHOSE SUBSEQUENT MARRIAGE HAS
13 TERMINATED; AND FOR OTHER PURPOSES.
14

Subtitle

15
16 TO AMEND § 26-3-306(a)(1)(B)(iii) TO
17 REINSTATE THE HOMESTEAD AND PERSONAL
18 PROPERTY TAX EXEMPTIONS AVAILABLE TO A
19 DISABLED VETERAN'S SURVIVING SPOUSE
20 WHOSE SUBSEQUENT MARRIAGE HAS
21 TERMINATED.
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23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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26 SECTION 1. Arkansas Code § 26-3-306(a)(1)(B)(iii), concerning the
27 homestead and personal property exemptions of a surviving spouse, is amended
28 to read as follows:

29 (iii)(a) The surviving spouse shall be entitled to
30 the exemption provided for in this section so long as the surviving spouse
31 remains unmarried.

32 (b) The surviving spouse's exemptions provided
33 for in this section are reinstated upon the termination of the surviving
34 spouse's subsequent marriage.
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1 SECTION 2. Effective Date. This act is effective on and after January
2 1, 2007.

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5 APPROVED: 3/22/2007
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