

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.

1 State of Arkansas
2 83rd General Assembly
3 Regular Session, 2001

A Bill

HOUSE BILL 1009

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5 By: Representative Milum
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For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS CODE TITLE 26, CHAPTER 51,
10 SUBCHAPTER 6 PERTAINING TO THE AGE A PROPERTY OWNER
11 MUST BE IN ORDER TO BE ENTITLED TO CLAIM A REFUND ON
12 REAL PROPERTY TAXES; AND FOR OTHER PURPOSES.
13

Subtitle

14 TO AMEND ARKANSAS CODE TITLE 26, CHAPTER
15 51, SUBCHAPTER 6 PERTAINING TO THE AGE A
16 PROPERTY OWNER MUST BE IN ORDER TO BE
17 ENTITLED TO CLAIM A REFUND ON REAL
18 PROPERTY TAXES.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code 26-51-601 is amended to read as follows:
25 26-51-601. Legislative purpose.

26 It is the purpose and the intent of this subchapter to prescribe a
27 procedure whereby residents of this state who are ~~sixty-two (62)~~ fi fty-fi ve
28 (55) years of age or older, who own and pay ad valorem property taxes on their
29 homes, may ~~claim a~~ claim a refund from the state for a portion of the property
30 taxes paid on their homes to lessen the burden placed upon these taxpayers by
31 the ad valorem property taxes levied upon their homes.
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33 SECTION 2. Arkansas Code 26-51-603(a) is amended to read as follows:

34 (a) Any person ~~sixty-two (62)~~ fi fty-fi ve (55) years of age or older or
35 who is disabled, as defined in Title XIX of the federal Social Security Act in
36 effect on January 1, 1999, for any period during the income year or who is a

1 permanently and totally disabled veteran as defined by 38 CFR part IV, who has
2 been a resident of this state for two (2) years or more, and who owns and has
3 resided in a homestead in this state for a period of one (1) year or more,
4 may, subject to the limitations and requirements prescribed in this
5 subchapter, file a claim in the manner provided by this subchapter for a cash
6 refund for ad valorem property taxes paid upon the homestead of the claimant
7 during or after the third year of residency in this state, up to the limits
8 prescribed in § 26-51-607.

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10 SECTION 3. Arkansas Code 26-51-609 is amended to read as follows:
11 26-51-609. Written notice.

12 Beginning January 1, 2000, each county tax collector shall include with
13 each real property tax statement a written notice that property owners ~~sixty-~~
14 ~~two (62)~~ fifty-five (55) years of age and over may be entitled to claim a
15 refund for all or part of the real property taxes they paid pursuant to §§ 26-
16 51-601 - 26-51-608. The Director of the Department of Finance and
17 Administration shall provide each collector with the wording of such notice.
18 In addition, within the discretion of the director, the refund claims
19 authorized in § 26-51-607 may be paid by reductions of taxes at the county
20 level and the reimbursement by the Department of Finance and Administration to
21 the county for such claims paid. The department is authorized to promulgate
22 rules and regulations to implement this section.

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