

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 86th General Assembly  
3 Regular Session, 2007  
4

As Engrossed: H3/16/07

# A Bill

HOUSE BILL 2718

5 By: Representative Key  
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## For An Act To Be Entitled

8  
9 AN ACT CONCERNING PROPERTY TAXES ON PROPERTY  
10 OWNED BY A MARINA AND OPERATED UNDER A LEASE  
11 AGREEMENT WITH THE UNITED STATES ARMY CORPS OF  
12 ENGINEERS; AND FOR OTHER PURPOSES.  
13

## Subtitle

14  
15 AN ACT CONCERNING PROPERTY TAXES ON  
16 PROPERTY OWNED BY A MARINA AND OPERATED  
17 UNDER A LEASE AGREEMENT WITH THE UNITED  
18 STATES ARMY CORPS OF ENGINEERS.  
19  
20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. Arkansas Code § 26-3-301, concerning property exempt from  
24 taxes, is amended to add an additional subdivision to read as follows:

25 (13) All property owned by a marina, whether real or personal,  
26 attached to or located on property owned by the United States Army Corps of  
27 Engineers that is operated under a lease agreement with the United States  
28 Army Corps of Engineers.  
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30 /s/ Key  
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