

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011
4

A Bill

HOUSE BILL 1314

5 By: Representative McLean
6

For An Act To Be Entitled

8 AN ACT TO ALLOW A SURVIVING SPOUSE OF A DISABLED
9 VETERAN, AN ARMED SERVICES MEMBER WHO WAS KILLED OR
10 DIED WITHIN THE SCOPE OF MILITARY DUTY, OR IS MISSING
11 IN ACTION TO CONTINUE TO RECEIVE A PROPERTY TAX
12 EXEMPTION FOR HOMESTEAD AND PERSONAL PROPERTY
13 FOLLOWING REMARRIAGE; AND FOR OTHER PURPOSES.
14

Subtitle

15
16
17 TO ALLOW A SURVIVING SPOUSE OF A DISABLED
18 VETERAN OR ARMED SERVICES MEMBER WHO DIED
19 WITHIN THE SCOPE OF MILITARY DUTY TO
20 CONTINUE TO RECEIVE A PROPERTY TAX
21 EXEMPTION FOLLOWING REMARRIAGE.
22
23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
25

26 SECTION 1. Arkansas Code § 26-3-306(a)(1)(B), concerning property tax
27 exemptions for surviving spouses of disabled veterans and armed forces
28 members who died within the scope of military duty, is amended to read as
29 follows:

30 (B)(i) Upon the death of the disabled veteran, the
31 surviving spouse and minor dependent children of the disabled veteran shall
32 be exempt from payment of all state taxes on the homestead and personal
33 property owned by the surviving spouse and minor dependent children of the
34 deceased disabled veteran.

35 (ii) The surviving spouse and minor dependent
36 children of a member of the United States armed forces who was killed while



1 within the scope of his or her military duties, who died while within the
2 scope of his or her military duties, or who is missing in action and the
3 surviving spouse and minor dependent children of a veteran who died from
4 service-connected causes, as certified by the department, shall also be
5 exempt from payment of all state taxes on the homestead and personal property
6 owned by the surviving spouse and minor dependent children.

7 ~~(iii)(a) The surviving spouse shall be entitled to~~
8 ~~the exemption provided for in this section so long as the surviving spouse~~
9 ~~remains unmarried.~~

10 ~~(b) The surviving spouse's exemptions provided~~
11 ~~for in this section are reinstated upon the termination of the surviving~~
12 ~~spouse's subsequent marriage.~~

13 ~~(iv) A surviving spouse of a member of the United~~
14 ~~States armed forces who died while on active duty shall be eligible for~~
15 ~~reinstatement of the homestead and personal property tax exemption upon~~
16 ~~termination of a subsequent marriage and until the surviving spouse~~
17 ~~remarries.~~

18 ~~(v)(iii)~~ The exemption provided in this section for
19 surviving minor dependent children shall be available to the surviving
20 children during their minority.

21
22 SECTION 2. Section 1 of this act is effective for tax years beginning
23 on or after January 1, 2011.