

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

As Engrossed: H3/13/19
A Bill

HOUSE BILL 1604

5 By: Representative Della Rosa
6

7 **For An Act To Be Entitled**

8 AN ACT TO AMEND THE AVAILABLE PROPERTY TAX
9 EXEMPTIONS; TO PROVIDE FOR A PROPERTY TAX EXEMPTION
10 FOR CERTAIN DISABLED OR DECEASED LAW ENFORCEMENT
11 OFFICERS AND FIREFIGHTERS AND THEIR SURVIVING SPOUSES
12 AND CHILDREN; AND FOR OTHER PURPOSES.
13

14
15 **Subtitle**

16 TO PROVIDE FOR A PROPERTY TAX EXEMPTION
17 FOR CERTAIN DISABLED OR DECEASED LAW
18 ENFORCEMENT OFFICERS AND FIREFIGHTERS AND
19 THEIR SURVIVING SPOUSES AND CHILDREN.
20

21
22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
23

24 SECTION 1. Arkansas Code § 26-3-306 is amended to read as follows:

25 26-3-306. Disabled veterans, law enforcement officers, firefighters,
26 surviving spouses, and minor dependent children – ~~Definition~~ Definitions.

27 (a)(1)(A)(i) A disabled veteran, ~~who has been awarded special monthly~~
28 ~~compensation by the Department of Veterans Affairs for the loss of, or the~~
29 ~~loss of use of, one (1) or more limbs, for total blindness in one (1) or both~~
30 ~~eyes, or for service-connected one hundred percent (100%) total and permanent~~
31 ~~disability shall be~~ a disabled law enforcement officer, or a disabled
32 firefighter is exempt from payment of all ~~state~~ taxes on the homestead, as
33 defined in § 26-26-1122, and personal property owned by the disabled veteran,
34 the disabled law enforcement officer, or the disabled firefighter.

35 (ii)(a) If a disabled veteran, a disabled law
36 enforcement officer, or a disabled firefighter sells his or her home, the



1 exemption shall be prorated to the date of sale so that the disabled veteran,
2 the disabled law enforcement officer, or the disabled firefighter owes no tax
3 for the portion of the year he or she claimed the home as a homestead, and
4 the purchaser is liable only for taxes relating to the balance of the year.

5 (b) If a disabled veteran, a disabled law
6 enforcement officer, or a disabled firefighter purchases a home that
7 qualifies as a homestead, the exemption shall be prorated to the date of sale
8 so that the disabled veteran, the disabled law enforcement officer, or the
9 disabled firefighter owes no tax for the portion of the year he or she
10 claimed the home as a homestead, and the seller is liable only for the taxes
11 relating to the balance of the year.

12 (c) Upon request by the disabled veteran, the
13 disabled law enforcement officer, or the disabled firefighter, the county
14 collector shall make ~~such~~ record entries as may be necessary to effect the
15 proration.

16 (B)(i) Upon the death of ~~the~~ a disabled veteran, a
17 disabled law enforcement officer, or a disabled firefighter, the surviving
18 spouse and minor dependent children of the disabled veteran, ~~shall be the~~
19 disabled law enforcement officer, or the disabled firefighter are exempt from
20 payment of all state taxes on the homestead and personal property owned by
21 the surviving spouse and minor dependent children of the deceased disabled
22 veteran, the deceased disabled law enforcement officer, or the deceased
23 disabled firefighter.

24 (ii) The surviving spouse and minor dependent
25 children of ~~a member of the United States Armed Forces who was killed while~~
26 ~~within the scope of his or her military duties, who died while within the~~
27 ~~scope of his or her military duties, or who is missing in action and the~~
28 ~~surviving spouse and minor dependent children of a veteran who died from~~
29 ~~service-connected causes, as certified by the department, shall also be the~~
30 following are exempt from payment of all state taxes on the homestead and
31 personal property owned by the surviving spouse and minor dependent children:

32 (a) A member of the United States Armed Forces
33 who is missing in action or who was killed or who died while within the scope
34 of his or her military duties;

35 (b) A veteran who died from service-connected
36 causes, as certified by the United States Department of Veterans Affairs; and

1 (c) A law enforcement officer or a firefighter
2 who was killed or who died while acting within the course and scope of his or
3 her official duties.

4 (iii)(a) The surviving spouse ~~shall be~~ is entitled
5 to the exemption provided for in this section so long as the surviving spouse
6 remains unmarried.

7 (b) The surviving spouse's exemptions provided
8 for in this section are reinstated upon the termination of the surviving
9 spouse's subsequent marriage.

10 (iv) A surviving spouse of a member of the United
11 States Armed Forces who died while on active duty ~~shall be~~ is eligible for
12 reinstatement of the homestead and personal property tax exemption upon
13 termination of a subsequent marriage and until the surviving spouse
14 remarries.

15 (v) The exemption provided in this section for
16 surviving minor dependent children ~~shall be~~ is available to the surviving
17 children during their minority.

18 (2) As used in this section, ~~“personal:~~

19 (A) “Disabled firefighter” means a firefighter who is
20 totally and permanently physically disabled as the result of an injury
21 sustained within the course and scope of his or her official duties as a
22 firefighter;

23 (B) “Disabled law enforcement officer” means a law
24 enforcement officer who is totally and permanently physically disabled as the
25 result of an injury sustained within the course and scope of his or her
26 official duties as a law enforcement officer;

27 (C) “Disabled veteran” means a veteran who has been
28 awarded special monthly compensation by the United States Department of
29 Veterans Affairs for the loss of or the loss of use of one (1) or more limbs,
30 for total blindness in one (1) or both eyes, or for service-connected one
31 hundred percent (100%) total and permanent disability;

32 (D) “Firefighter” means a member of a fire department or
33 firefighting unit of a city of the first class, a city of the second class, a
34 town, or an unincorporated rural area of this state who actively engages in
35 fire suppression, rescue, pump operation, or other firefighting activity on a
36 paid basis;

1 (E) “Law enforcement agency” means a police force or
2 organization that has as its primary responsibility, as established by
3 statute or ordinance, the enforcement of state or local criminal, traffic, or
4 highway laws;

5 (F) “Law enforcement officer” means an appointed or
6 elected law enforcement officer who is responsible for the prevention and
7 detection of crime and the enforcement of state or local criminal, traffic,
8 or highway laws; and

9 (G) “Personal property” means only those items of tangible
10 personal property used for other than a commercial or business purpose.

11 (b)(1)(A) A disabled veteran eligible for the exemption provided for
12 in this section and desiring to claim an exemption shall furnish to the
13 county collector a letter from the department verifying the fact that the
14 disabled veteran is in receipt of special monthly compensation for the loss
15 of or the loss of use of one (1) or more limbs, total blindness in one (1) or
16 both eyes, or for service-connected one hundred percent (100%) total and
17 permanent disability.

18 (B)~~(i)~~ A surviving spouse or minor dependent child of a
19 deceased disabled veteran desiring to claim the exemption provided in this
20 section shall furnish the county collector a letter from the department
21 verifying the fact that the deceased disabled veteran was at the time of
22 death entitled to receive a special monthly compensation for the loss of or
23 the loss of use of one (1) or more limbs, total blindness in one (1) or both
24 eyes, or for service-connected one hundred percent (100%) total and permanent
25 disability.

26 (C) A disabled law enforcement officer or a disabled
27 firefighter eligible for the exemption provided for in this section and
28 desiring to claim an exemption shall furnish to the county collector a letter
29 from the Arkansas Public Employees’ Retirement System, the State Police
30 Retirement System, the Arkansas State Highway Employees’ Retirement System,
31 the Arkansas State Police Commission, or the Arkansas Local Police and Fire
32 Retirement System verifying the fact that the taxpayer is a disabled law
33 enforcement officer or a disabled firefighter.

34 (D) A surviving spouse or minor dependent child of a
35 deceased disabled law enforcement officer or a deceased disabled firefighter
36 desiring to claim the exemption provided in this section shall furnish the

1 county collector a letter from the Arkansas Public Employees Retirement
2 System, the State Police Retirement System, the Arkansas State Highway
3 Employees' Retirement System, the Arkansas State Police Commission, or the
4 Arkansas Local Police and Fire Retirement System verifying that the deceased
5 disabled law enforcement officer or the deceased disabled firefighter was at
6 the time of death a disabled law enforcement officer or a disabled
7 firefighter.

8 ~~(ii)~~ (E) In addition to the requirements in
9 ~~subdivision (b)(1)(B)(i) of this section~~ this subsection, the surviving
10 spouse or minor dependent child of ~~the~~ a deceased disabled veteran, a
11 deceased disabled law enforcement officer, or a deceased disabled firefighter
12 shall furnish the county collector with an affidavit signed by the surviving
13 spouse or minor dependent child stating that the surviving spouse or minor
14 dependent child is a surviving spouse or minor dependent child of the named
15 deceased disabled veteran, the named deceased disabled law enforcement
16 officer, or the named deceased disabled firefighter.

17 (2)(A) The surviving spouse or minor dependent children of a
18 member of the United States Armed Forces who was killed while within the
19 scope of his or her military duties, who died while within the scope of his
20 or her military duties, or who is missing in action, or a surviving spouse or
21 minor dependent children of a veteran who died of service-connected causes,
22 as certified by the department, desiring to claim the exemption provided in
23 this section shall furnish the county collector a letter from the department
24 certifying the fact that ~~such a~~ the member of the United States Armed Forces
25 is missing in action, was killed while within the scope of his or her
26 military duties, or died while within the scope of his or her military duties
27 or that the veteran died from service-connected causes and the surviving
28 spouse is or would be entitled to department benefits in the form of death
29 indemnity compensation if the surviving spouse were otherwise eligible to
30 receive the department benefits.

31 (B) The surviving spouse or minor dependent children of a
32 law enforcement officer or a firefighter who was killed or who died while
33 acting within the course and scope of his or her official duties desiring to
34 claim the exemption provided in this section shall furnish the county
35 collector a letter from the Arkansas Public Employees' Retirement System, the
36 State Police Retirement System, the Arkansas State Highway Employees'

1 Retirement System, the Arkansas State Police Commission, or the Arkansas
2 Local Police and Fire Retirement System certifying that the law enforcement
3 officer or the firefighter was killed or died while acting within the course
4 and scope of his or her official duties and the surviving spouse is entitled
5 to death benefits from the law enforcement agency, fire department, or
6 firefighting unit.

7 ~~(B)~~ (C) In addition, the surviving spouse or minor
8 dependent child shall furnish the county collector with an affidavit signed
9 by the surviving spouse or minor dependent child or the surviving spouse or
10 minor dependent child's guardian stating that the surviving spouse or minor
11 dependent child is a surviving spouse or minor dependent child of ~~the~~ one (1)
12 of the following:

13 (i) A member of the United States Armed Forces who
14 is missing in action, who was killed while within the scope of his or her
15 military duties, or who died while within the scope of his or her military
16 duties ~~or is the surviving spouse or minor dependent child of a;~~

17 (ii) A veteran who died of service-connected causes,
18 as certified by the department; or

19 (iii) A law enforcement officer or a firefighter who
20 was killed or who died while acting within the course and scope of his or her
21 official duties.

22 (c) Only a disabled veteran, a disabled law enforcement officer, a
23 disabled firefighter, and a surviving spouse and minor dependent child of a
24 disabled veteran, a disabled law enforcement officer, or a disabled
25 firefighter, who are citizens and residents of the State of Arkansas ~~shall be~~
26 are eligible for the exemption provided in this section.

27 (d) ~~Any~~ A person evading or violating any provision of this section or
28 attempting to secure benefits under this section to which he or she is not
29 entitled ~~shall be~~ is guilty of a violation and upon conviction shall be fined
30 ~~in any sum not less than one hundred dollars (\$100) nor more than one~~
31 ~~thousand dollars (\$1,000)~~ one hundred percent (100%) of the amount of the
32 unlawfully claimed property tax exemption.

33 (e) A person claiming the property tax exemption authorized by this
34 section ~~shall not be~~ is not entitled to claim the property tax credit
35 authorized in § 26-26-1118.

36 (f)(1) If a person has established eligibility for the property tax

1 exemption created under this section, the person ~~shall be~~ is exempt from the
2 date the person's eligibility is established regardless of the date the lien
3 for the property taxes attached.

4 (2) After a person has established eligibility for the property
5 tax exemption created under this section, the person is exempt from property
6 taxes on his or her homestead regardless of where the homestead is located in
7 ~~the~~ this state.

8 (3) Upon request by a county in which a person eligible for the
9 property tax exemption created under this section is claiming an exemption
10 for his or her homestead, a county collector shall provide the information or
11 documentation necessary to demonstrate that the person established
12 eligibility for the exemption created under this section in a county in which
13 the person previously claimed a homestead.

14
15 SECTION 2. EFFECTIVE DATE. This act is effective for assessment years
16 beginning on and after January 1, 2019.

17
18 /s/Della Rosa
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36