

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4

# A Bill

HOUSE BILL 1002

5 By: Representative C. Fite  
6 By: Senator D. Wallace  
7

## For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING THE PROPERTY TAX  
10 EXEMPTION FOR DISABLED VETERANS, SURVIVING SPOUSES,  
11 AND MINOR DEPENDENT CHILDREN; TO CLARIFY THE  
12 REQUIREMENTS FOR ESTABLISHING ELIGIBILITY FOR THE  
13 PROPERTY TAX EXEMPTION FOR DISABLED VETERANS,  
14 SURVIVING SPOUSES, AND MINOR DEPENDENT CHILDREN; AND  
15 FOR OTHER PURPOSES.  
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## Subtitle

18 TO CLARIFY THE REQUIREMENTS FOR  
19 ESTABLISHING ELIGIBILITY FOR THE PROPERTY  
20 TAX EXEMPTION FOR DISABLED VETERANS,  
21 SURVIVING SPOUSES, AND MINOR DEPENDENT  
22 CHILDREN.  
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26 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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28 SECTION 1. Arkansas Code § 26-3-306(b), concerning eligibility for a  
29 property tax exemption for disabled veterans, surviving spouses, and minor  
30 dependent children, is amended to add an additional subdivision to read as  
31 follows:

32 (3)(A) A letter from the department required under this  
33 subsection is required to be submitted only one (1) time to establish  
34 eligibility for the exemption provided under this section.

35 (B) Annual submission of a letter from the department  
36 under this subsection is not required.



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SECTION 2. EFFECTIVE DATE. This act is effective for assessment years beginning on or after January 1, 2021.