

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

A Bill

HOUSE BILL 1500

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

8 Filed with: House Committee on Aging, Children and Youth, Legislative and Military Affairs
9 pursuant to A.C.A. §10-3-217.

For An Act To Be Entitled

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

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

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

1 (4)(A) By March 1 of each assessment year, the county collector
2 shall send a letter and a recertification form to each taxpayer who has
3 established eligibility for the exemption under this section.

4 (B) The recertification form required under subdivision
5 (b)(4)(A) of this section shall state that, to maintain eligibility for the
6 exemption provided under this section, the taxpayer is required to recertify
7 that he or she is still eligible for the exemption under this section.

8 (C) The annual recertification form under subdivision
9 (b)(4)(B) of this section or the letter from the department under subdivision
10 (b)(3) shall be:

11 (i) Returned to the county collector by October 1 of
12 each assessment year; and

13 (ii) Sufficient to establish that the taxpayer
14 continues to be eligible for the exemption under this section.

15 (D) If the taxpayer does not return the recertification
16 form or the letter from the department under subdivision (b)(3) by October 1
17 of the assessment year, the taxpayer is not eligible to receive the tax
18 exemption under this section for the tax year for which the assessment is
19 made.

20 (5) The county collector may require the taxpayer to explain any
21 discrepancies between the letter provided by the taxpayer under subdivision
22 (b)(1)(A) of this section and a recertification form submitted by the
23 taxpayer under subdivision (b)(4)(B) of this section.

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26 Referred by Representative C. Fite

27 Prepared by: MBM/KFW

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