

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999
4

As Engrossed: H2/12/99

A Bill

Act 900 of 1999
HOUSE BILL 1247

5 By: Representatives Luker, Teague, Angel, Booker, Ferguson, Files, Glover, Hausam,
6 Hickinbotham, Hunt, Kidd, King, Lancaster, Madison, Magnus, Milum, Sheppard, Simmons,
7 R.Smith, Wilkinson, Morris, Ferrell, Courtway
8
9

For An Act To Be Entitled

11 "AN ACT TO AMEND ARKANSAS CODE § 26-51-607 TO INCREASE
12 THE HOMESTEAD TAX REFUND; AND FOR OTHER PURPOSES."
13

Subtitle

15 "TO INCREASE THE HOMESTEAD TAX REFUND."
16

17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
18

19 SECTION 1. Arkansas Code 26-51-607(a)(6), pertaining to homestead
20 property tax refunds, is amended to read as follows:

21 "(6) If the household income of the claimant's household is more
22 than twelve thousand dollars (\$12,000) but not more than ~~sixteen thousand~~
23 ~~dollars (\$16,000)~~ twenty-five thousand dollars (\$25,000) for the income year,
24 the claimant shall be entitled to file a claim for an amount equal to the ad
25 valorem taxes paid on the claimant's homestead; however, the maximum refund
26 any claimant may receive under this subdivision shall be one hundred dollars
27 (\$100)."
28

29 SECTION 2. Arkansas Code 26 51-607(a), pertaining to homestead property
30 tax refunds, is amended to read as follows:

31 "(a) The amount of any cash refund allowed or made pursuant to the
32 provisions of this subchapter shall be determined as follows:

33 (1) If the household income of the claimant's household was ~~eight~~
34 ~~thousand dollars (\$8,000)~~ ten thousand dollars (\$10,000) or less during the
35 income year, the claimant shall be entitled to file a claim for an amount
36 equal to the ad valorem taxes paid on the claimant's homestead; however, the

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1 maximum refund any claimant may receive under this subdivision shall be ~~three~~
2 ~~hundred dollars (\$300)~~ three hundred and twenty-five dollars (\$325);

3 (2) If the household income of the claimant's household is more
4 than ~~eight thousand dollars (\$8,000)~~ ten thousand dollars (\$10,000) but not
5 more than ~~nine thousand dollars (\$9,000)~~ fifteen thousand dollars (\$15,000)
6 for the income year, the claimant shall be entitled to file a claim for an
7 amount equal to the ad valorem taxes paid on the claimant's homestead;
8 however, the maximum refund any claimant may receive under this subdivision
9 shall be ~~two hundred fifty dollars (\$250)~~ two hundred and twenty-five dollars
10 (\$225);

11 (3) If the household income of the claimant's household is more
12 than ~~nine thousand dollars (\$9,000)~~ fifteen thousand dollars (\$15,000) but not
13 more than ~~ten thousand dollars (\$10,000)~~ twenty thousand dollars (\$20,000) for
14 the income year, the claimant shall be entitled to file a claim for an amount
15 equal to the ad valorem taxes paid on the claimant's homestead; however, the
16 maximum refund any claimant may receive under this subdivision shall be ~~two~~
17 ~~hundred dollars (\$200)~~ one hundred and seventy-five (\$175);

18 (4) If the household income of the claimant's household is more
19 than ~~ten thousand dollars (\$10,000)~~ twenty thousand dollars (\$20,000) but not
20 more than ~~eleven thousand dollars (\$11,000)~~ twenty-five thousand dollars
21 (\$25,000) for the income year, the claimant shall be entitled to file a claim
22 for an amount equal to the ad valorem taxes paid on the claimant's homestead;
23 however, the maximum refund any claimant may receive under this subdivision
24 shall be ~~one hundred fifty dollars (\$150)~~ one hundred and twenty-five dollars
25 (\$125);

26 (5) If the household income of the claimant's household is more
27 than ~~eleven thousand dollars (\$11,000)~~ twenty-five thousand dollars (\$25,000)
28 but not more than ~~twelve thousand dollars (\$12,000)~~ thirty thousand dollars
29 (\$30,000) for the income year, the claimant shall be entitled to file a claim
30 for an amount equal to the ad valorem taxes paid on the claimant's homestead;
31 however, the maximum refund any claimant may receive under this subdivision
32 shall be ~~one hundred twenty-five dollars (\$125)~~; one hundred dollars (\$100).

33 ~~(6) If the household income of the claimant's household is more~~
34 ~~than twelve thousand dollars (\$12,000) but not more than sixteen thousand~~
35 ~~dollars (\$16,000) for the income year, the claimant shall be entitled to file~~
36 ~~a claim for an amount equal to the ad valorem taxes paid on the claimant's~~

1 ~~homestead; however, the maximum refund any claimant may receive under this~~
2 ~~subdivision shall be one hundred dollars (\$100)."~~

3
4 SECTION 3. Arkansas Code is amended to add the following new section to
5 be appropriately numbered by the Arkansas Code Revision Commission:
6 "Beginning January 1, 2000, each county tax collector shall include with each
7 real property tax statement written notice that the property owners age sixty-
8 two (62) and over may be entitled to claim a refund for all or part of the
9 real property taxes paid pursuant to Arkansas Code 26-51-601 through 26-51-
10 608. The Director of the Department of Finance and Administration shall
11 provide each collector with the wording of such notice. In addition, within
12 the discretion of the Director, the refund claims authorized in 26-51-607 may
13 be paid by reductions of taxes at the county level and the reimbursement by
14 the Department to the county for such claims paid. The Department is
15 authorized to promulgate rules and regulations to implement this section."

16
17 SECTION 4. EFFECTIVE DATE. The provisions of Section 1 of this act
18 shall be effective for claims filed for refunds of property taxes paid during
19 calendar year 1999. The provisions of Section 2 of this act shall be
20 effective for claims filed for refunds of property taxes paid during calendar
21 year 2000 and during subsequent years.

22
23 SECTION 5. Effective January 1, 2001, Sections 2 and 3 shall be
24 repealed if a constitutional amendment is approved prior to January 1, 2001
25 and the amendment provides for a real property tax credit, the repeal of tax
26 on personal or real property, an exemption from property tax for all or part
27 of the assessed or market value of real property, or a reduction in a property
28 tax rate applied to real property. No claims for refund will be allowed under
29 Arkansas Code 26-51-601 through 26-51-608 for property taxes paid during
30 calendar year 2000 if Sections 2 and 3 are repealed in accordance with this
31 section.

32
33 SECTION 6. All provisions of this Act of a general and permanent nature
34 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
35 Revision Commission shall incorporate the same in the Code.

36

1 SECTION 7. If any provision of this Act or the application thereof to
2 any person or circumstance is held invalid, such invalidity shall not affect
3 other provisions or applications of the Act which can be given effect without
4 the invalid provision or application, and to this end the provisions of this
5 Act are declared to be severable.

6

7 SECTION 8. All laws and parts of laws in conflict with this Act are
8 hereby repealed.

9

/s/ Luker, et a

APPROVED: 3/29/1999