

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

# A Bill

Act 940 of 1999  
HOUSE BILL 1936

5 By: Representatives Luker, Lancaster, Simmons, Madison, Wilkinson, Sheppard, Kidd, Booker, Angel,  
6 Hausam, Magnus, Milum, Glover, R. Smith, Files, Ferguson, King, Hickinbotham, Hunt, Courtway, Teague  
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## For An Act To Be Entitled

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10 "AN ACT TO EXPAND THE PROPERTY TAX CREDIT FOR SENIOR  
11 CITIZENS TO INCLUDE DISABLED PERSONS; AND FOR OTHER  
12 PURPOSES. "

## Subtitle

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15 "TO EXPAND THE PROPERTY TAX CREDIT FOR  
16 SENIOR CITIZENS TO INCLUDE DISABLED  
17 PERSONS. "

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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 SECTION 1. Arkansas Code § 26-51-603(a) relating to the homestead tax  
23 credit for senior citizens is amended to read as follows:

24 "(a) Any person sixty-two (62) years of age or older or who is  
25 disabled, as defined in Title XIX of the federal Social Security Act in effect  
26 on January 1, 1999, for any period during the income year or who is a  
27 permanently and totally disabled veteran as defined by 38CFR part IV, who has  
28 been a resident of this state for two (2) years or more, who owns and has  
29 resided in a homestead in this state for a period of one (1) year or more,  
30 may, subject to the limitations and requirements prescribed in this  
31 subchapter, file a claim in the manner provided by this subchapter for a cash  
32 refund for ad valorem property taxes paid upon the homestead of the claimant  
33 during or after the third year of residency in this state, up to the limits  
34 prescribed in § 26-51-607. "

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36 SECTION 2. All provisions of this act of a general and permanent nature

1 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
2 Revision Commission shall incorporate the same in the Code.

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

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10 SECTION 4. All laws and parts of laws in conflict with this act are  
11 hereby repealed.

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14 APPROVED: 3/29/1999  
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