

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995

A Bill

HOUSE BILL 1110

4 By: Representative Hinshaw

5

6

7

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE § 26-51-602 TO EXCLUDE FROM
9 THE DEFINITION OF 'INCOME' ALL THE *GOVERNMENT* RETIREMENT
10 AND PENSION BENEFITS PAYABLE TO CLAIMANTS UNDER THE
11 PROPERTY TAX CREDIT FOR SENIOR CITIZENS; AND FOR OTHER
12 PURPOSES."

13

14

Subtitle

15

16

17

18

19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

21

22 SECTION 1. Arkansas Code § 26-51-602 is amended to read as follows:

23 "26-51-602. Definitions. As used in this subchapter, unless the
24 context otherwise requires:

25 (1) Income means gross income as defined in the Arkansas Income Tax
26 Act, as amended, § 26-51-101 et seq., less deductions allowed under §
27 26-51-423(a)(1). It shall also include alimony, support money, cash public
28 assistance and relief, but shall not include relief granted under this
29 subchapter; *any private pension benefits or annuity benefits or any other*
30 *private retirement benefits derived from a nonpublic source*; the gross amount
31 of veterans' disability pensions; all dividends and interest from whatever
32 source derived not included in gross income, workers' compensation, and the
33 gross amount of loss of time insurance but does not include gifts from
34 nongovernmental sources, surplus food, or other relief in kind supplied by a
35 governmental agency. The term income as used herein shall not include

1 federal or state retirement or pension benefits or disability benefits,
2 railroad retirement benefits, or social security *benefits, or any other*
3 *government retirement or pension benefits paid by a public pension fund;*

4 (2) Household means a claimant, or a claimant and an individual
5 related to the claimant as husband or wife;

6 (3) Household income means the combined income received by members
7 of a household during a calendar year;

8 (4) Claimant means a person who has filed a claim for a refund under
9 the provisions of this subchapter;

10 (5) Homestead means a dwelling owned by a claimant and used as his
11 principal place of abode, including the parcel of land on which the dwelling
12 is situated and all lands contiguous thereto or a dwelling owned by a
13 revocable trust and used as the principal place of abode of persons who
14 formed the trust and otherwise qualify as a claimant, including the parcel of
15 land on which the dwelling is situated and all lands contiguous thereto.
16 However, no dwelling and the lands on which it is located shall be considered
17 a homestead for the purposes of this subchapter unless the claimant has
18 resided thereon for at least one (1) year immediately preceding the filing of
19 a claim under this subchapter. Further, a mobile home which is affixed to
20 the realty and is taxed as real property may qualify as a homestead for the
21 purposes of this subchapter;

22 (6) Property taxes means all ad valorem taxes exclusive of special
23 assessments and delinquent charges, levied and paid on a claimant's homestead
24 during any particular year involved."
25

26 SECTION 2. The provisions of this act shall become effective for income
27 years beginning from and after January 1, 1995, thereby being applicable to
28 claims for ad valorem property tax rebates filed from and after January 1,
29 1996.

30
31 SECTION 3. All provisions of this act of general and permanent nature
32 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
33 Revision Commission shall incorporate the same in the Code.

34
35 SECTION 4. If any provisions of this act or the application thereof to

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

5

6 SECTION 5. All laws and parts of laws in conflict with this act are
7 hereby repealed.

8

/s/Hinshaw

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

1

2