

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

# A Bill

HOUSE BILL 1940

4 By: Representatives Wilkinson, B. G. Hendrix, Hunton, Willems, Murphy,  
5 Stalnaker, Jordan, G. Hendrix, and Newman

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## For An Act To Be Entitled

9 "AN ACT TO DECLARE THE REAL AND PERSONAL PROPERTY OF  
10 CERTAIN CHARITABLE VETERANS ORGANIZATIONS EXEMPT FROM  
11 STATE, COUNTY, AND LOCAL TAXES; AND FOR OTHER PURPOSES."

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## Subtitle

13 "TO DECLARE THE REAL AND PERSONAL  
14 PROPERTY OF CERTAIN CHARITABLE VETERANS  
15 ORGANIZATIONS EXEMPT FROM STATE, COUNTY,  
16 AND LOCAL TAXES"

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

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21 SECTION 1. The activities of nationally affiliated fraternal,  
22 benevolent, veteran, or service organizations which have been nationally  
23 chartered by Congress and which promote good citizenship, humanitarian  
24 activities, or improve the physical, mental, and moral condition of an  
25 indefinite number of people are purposes purely charitable within the meaning  
26 of Article 16, Section 5(b) of the Constitution of Arkansas, and local  
27 assessing authorities shall exempt such portions of the real and personal  
28 property of such organizations as the assessing authority may determine are  
29 utilized in purposes purely charitable from the assessment, levy, and  
30 collection of state, county, and municipal taxes.

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32 SECTION 2. All provisions of this act of a general and permanent  
33 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas  
34 Code Revision Commission shall incorporate the same in the Code.

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1           SECTION 3. 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.

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8 hereby repealed.

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