

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995
4 By: Representative Pappas

A Bill

HOUSE BILL 2021

For An Act To Be Entitled

"AN ACT TO EXCLUDE SOCIAL SECURITY BENEFITS FROM THE
DEFINITION OF INCOME UNDER THE SENIOR CITIZENS PROPERTY
TAX RELIEF LAW; AND FOR OTHER PURPOSES."

Subtitle

"AN ACT TO EXCLUDE SOCIAL SECURITY
BENEFITS FROM THE DEFINITION OF INCOME
UNDER THE SENIOR CITIZENS PROPERTY TAX
RELIEF LAW."

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

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

"(1) Income means gross income as defined in the Arkansas Income Tax Act, as amended, § 26-51-101 et seq., less deductions allowed under § 26-51-423(a)(1). It shall also include alimony, support money, cash public assistance and relief, but shall not include relief granted under this subchapter; the gross amount of any pension or annuity, including all monetary retirement benefits from whatever source derived including but not limited to railroad retirement benefits, and veterans' disability pensions; all dividends and interest from whatever source derived not included in gross income, workers' compensation, and the gross amount of loss of time insurance but does not include gifts from nongovernmental sources, surplus food, or other relief in kind supplied by a governmental agency. Income does not include social security payments. However, in the case of a claimant who is a World War I veteran of the United States armed services or the widow of such a veteran, the term income as used herein shall not include federal or state retirement or pension benefits or disability benefits, railroad

1 retirement benefits, or social security benefits;"

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

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

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

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