

1 State of Arkansas
2 81st General Assembly
3 Regular Session, 1997

As Engrossed: H1/29/97

A Bill

HOUSE BILL 1047

4 By: Representative Curran, Bryant, Wooldridge, Young, Teague, Horn, Ferguson, Ammons, Angel, Faris, Hall, Thomas, French, Davis, Joe Hudson, Rorie, Madison, Terry
5 Smith, Booker, Rodgers, Broadway, Dianne Hudson, Allison, and Hunton

For An Act To Be Entitled

9 "AN ACT TO AMEND ARKANSAS CODE 26-51-607 RELATING TO
10 HOMEOWNERS_ PROPERTY TAX RELIEF FOR RESIDENTS WHO ARE
11 SIXTY-TWO YEARS OF AGE OR OLDER; AND FOR OTHER PURPOSES."

Subtitle

14 "RELATING TO HOMEOWNERS_ PROPERTY TAX
15 RELIEF FOR RESIDENTS WHO ARE SIXTY-TWO
16 YEARS OF AGE OR OLDER."

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

20 SECTION 1. Arkansas Code 26-51-607 is amended to read as follows:
21 "26-51-607. Allowable cash refund - Maximum.

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

24 (1) If the household income of the claimant_s household was eight
25 thousand dollars (\$8,000) or less during the income year, the claimant shall
26 be entitled to file a claim for an amount equal to the ad valorem taxes paid
27 on the claimant_s homestead; however, the maximum refund any claimant may
28 receive under this subdivision shall be three hundred dollars (\$300);

29 (2) If the household income of the claimant_s household is more
30 than eight thousand dollars (\$8,000) but not more than nine thousand dollars
31 (\$9,000) for the income year, the claimant shall be entitled to file a claim
32 for an amount equal to the ad valorem taxes paid on the claimant_s homestead;
33 however, the maximum refund any claimant may receive under this subdivision
34 shall be two hundred fifty dollars (\$250);

35 (3) If the household income of the claimant_s household is more
36 than nine thousand dollars (\$9,000) but not more than ten thousand dollars

1 (\$10,000) for the income year, the claimant shall be entitled to file a claim
2 for an amount equal to the ad valorem taxes paid on the claimant_s homestead;
3 however, the maximum refund any claimant may receive under this subdivision
4 shall be two hundred dollars (\$200);

5 (4) If the household income of the claimant_s household is more
6 than ten thousand dollars (\$10,000) but not more than eleven thousand dollars
7 (\$11,000) for the income year, the claimant shall be entitled to file a claim
8 for an amount equal to the ad valorem taxes paid on the claimant_s homestead;
9 however, the maximum refund any claimant may receive under this subdivision
10 shall be one hundred fifty dollars (\$150);

11 (5) If the household income of the claimant_s household is more
12 than eleven thousand dollars (\$11,000) but not more than twelve thousand
13 dollars (\$12,000) for the income year, the claimant shall be entitled to file
14 a claim for an amount equal to the ad valorem taxes paid on the claimant_s
15 homestead; however, the maximum refund any claimant may receive under this
16 subdivision shall be one hundred twenty-five dollars (\$125);

17 (6) If the household income of the claimant_s household is more
18 than twelve thousand dollars (\$12,000) but not more than sixteen thousand
19 dollars (\$16,000) for the income year, the claimant shall be entitled to file
20 a claim for an amount equal to the ad valorem taxes paid on the claimant_s
21 homestead; however, the maximum refund any claimant may receive under this
22 subdivision shall be one hundred dollars (\$100).

23 (b) The refund shall be paid to the claimant as a cash refund. However,
24 no interest shall be allowed on any payment made to a claimant under the
25 provisions of this subchapter.

26 (c) If a claimant or another member of the household has any
27 outstanding tax liability to the State of Arkansas, the amount of any claim
28 otherwise payable under this subchapter, or such portion thereof as is
29 necessary, shall be applied to the payment of the outstanding tax liability."
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31 *SECTION 2. This act shall be applicable for property tax refund claims*
32 *filed in 1999 for property taxes paid in 1998 and subsequent years.*

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34 *SECTION 3. All provisions of this act of a general and permanent nature*
35 *are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code*
36 *Revision Commission shall incorporate the same in the Code.*

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

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

/s/Rep. Curran, et al