

1 State of Arkansas  
2 81st General Assembly  
3 Regular Session, 1997  
4 By: Senator Walters

As Engrossed: S1/30/97 S2/6/97

# A Bill

SENATE BILL 70

## For An Act To Be Entitled

"AN ACT TO AMEND THE HOMESTEAD TAX CREDIT; AND FOR OTHER  
PURPOSES."

### Subtitle

"AN ACT TO AMEND THE HOMESTEAD TAX  
CREDIT."

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

SECTION 1. Arkansas Code § 26-51-607 is amended to read as follows:

§ 26-51-607. Allowable cash refund - Maximum.

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

(1) If the household income of the claimant's household was ~~seven thousand dollars (\$7,000)~~ eight thousand dollars (\$8,000) or less during the income year, the claimant shall be entitled to file a claim for an amount equal to the ad valorem taxes paid on the claimant's homestead; however, the maximum refund any claimant may receive under this subdivision shall be ~~two hundred fifty dollars (\$250)~~ three hundred dollars (\$300);

(2) If the household income of the claimant's household is more than ~~seven thousand dollars (\$7,000)~~ eight thousand dollars (\$8,000) but not more than ~~eight thousand dollars (\$8,000)~~ nine thousand dollars (\$9,000) for the income year, the claimant shall be entitled to file a claim for an amount equal to the ad valorem taxes paid on the claimant's homestead; however, the maximum refund any claimant may receive under this subdivision shall be ~~two hundred dollars (\$200)~~ two hundred fifty dollars (\$250);

(3) If the household income of the claimant's household is more than ~~eight thousand dollars (\$8,000)~~ nine thousand dollars (\$9,000) but not more than ~~nine thousand dollars (\$9,000)~~ ten thousand dollars (\$10,000) for the income year, the claimant shall be entitled to file a claim for an

1 amount equal to the ad valorem taxes paid on the claimant's homestead;  
2 however, the maximum refund any claimant may receive under this subdivision  
3 shall be ~~one hundred fifty dollars (\$150)~~ two hundred dollars (\$200);

4 (4) If the household income of the claimant's household is  
5 more than ~~nine thousand dollars (\$9,000)~~ ten thousand dollars (\$10,000) but  
6 not more than ~~ten thousand dollars (\$10,000)~~ eleven thousand dollars (\$11,000)  
7 for the income year, the claimant shall be entitled to file a claim for an  
8 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 dollars (\$100)~~ one hundred fifty dollars (\$150);

11 (5) If the household income of the claimant's household is  
12 more than ~~ten thousand dollars (\$10,000)~~ eleven thousand dollars (\$11,000) but  
13 not more than ~~eleven thousand dollars (\$11,000)~~ twelve thousand dollars  
14 (\$12,000) for the income year, the claimant shall be entitled to file a claim

15 for an amount equal to the ad valorem taxes paid on the claimant's homestead;  
16 however, the maximum refund any claimant may receive under this subdivision  
17 shall be ~~seventy-five dollars (\$75.00)~~ one hundred twenty-five dollars  
18 (\$125)

19 (6) If the household income of the claimant's household is  
20 more than ~~eleven thousand dollars (\$11,000)~~ twelve thousand dollars (\$12,000)  
21 but not more than ~~fifteen thousand dollars (\$15,000)~~ sixteen thousand dollars  
22 (\$16,000) for the income year, the claimant shall be entitled to file a claim  
23 for an amount equal to the ad valorem taxes paid on the claimant's homestead;  
24 however, the maximum refund any claimant may receive under this subdivision  
25 shall be ~~fifty dollars (\$50.00)~~ one hundred dollars (\$100).

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

29 (c) If a claimant or another member of the household has any  
30 outstanding tax liability to the State of Arkansas, the amount of any claim  
31 otherwise payable under this subchapter, or such portion thereof as is  
32 necessary, shall be applied to the payment of the outstanding tax liability. ✕

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34 SECTION 2. This act shall be applicable for property tax refund claims  
35 filed in 1999 for property taxes paid in 1998 and subsequent years.

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

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

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

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*/s/Walters*

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