

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas  
2 82nd General Assembly  
3 Regular Session, 1999  
4

As Engrossed: H3/24/99 H3/29/99

# A Bill

HOUSE BILL 2053

5 By: Representatives Courtway, R. Smith  
6  
7

## For An Act To Be Entitled

9 "AN ACT TO PROVIDE A THREE HUNDRED DOLLAR REAL  
10 PROPERTY TAX CREDIT; TO INCREASE THE SALES AND USE TAX  
11 BY *ONE-HALF* OF ONE PERCENT; AND FOR OTHER PURPOSES."

### Subtitle

14 "PROVIDES A \$300 REAL PROPERTY TAX  
15 CREDIT; INCREASES SALES AND USE TAX BY  
16 *ONE-HALF* OF ONE PERCENT."  
17  
18

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

21 SECTION 1. (a) Effective with the assessment year 2000 and thereafter,  
22 the amount of real property taxes assessed on the homestead of each taxpayer  
23 shall be reduced by \$300, provided that no assessment shall be reduced to  
24 less than zero. Each property owner shall pay the reduced tax amount to the  
25 county. The tax reduction adopted by this act shall be reflected on the tax  
26 bill sent to the property owner by the county collector. The county and  
27 taxing units within the county shall be entitled to reimbursement of the  
28 reduction in accordance with Section 2 of this act.

29 (b) The term 'homestead' as used herein shall mean a dwelling of a  
30 person which is used as his or her principal place of residence, and land  
31 contiguous thereto (excluding all land valued as agricultural land, pasture  
32 land or timber land), or a dwelling owned by a revocable trust and used as the  
33 principal place of residence of a person who formed the trust. For purposes  
34 of this act, the total area of an urban homestead shall not exceed one-fourth  
35 of one acre and the total area of a rural homestead shall not exceed eighty  
36 acres.

1       (c) Each county assessor shall be responsible for identifying those  
2 parcels of real property which are used as a homestead residence prior to  
3 issuing tax bills.

4  
5       Section 2. (a) On or before March 31, 2001, and each March 31  
6 thereafter, the county collector of each county shall certify to the Chief  
7 Fiscal Officer of the State the amount of the real property tax reduction  
8 provided in Section 1 of this Act. After receipt of the certification from  
9 the county collectors, the Chief Fiscal Officer of the State shall determine  
10 the proportionate share of the total statewide reduction attributable to each  
11 county. At the end of each month, the Chief Fiscal Officer of the State shall  
12 determine the balance in the Property Tax Relief Trust Fund and certify it to  
13 the State Treasurer who shall make distributions from the fund to each county  
14 treasurer in accordance with the county's proportionate share of the total  
15 statewide property tax reduction for that calendar year resulting from the  
16 provisions of Section 1 of this Act. Funds so received by the county  
17 treasurers shall be allocated and distributed to the various taxing units  
18 within the county which levy ad valorem taxes. Funds so received by the  
19 various taxing units shall be used for the same purposes and in the same  
20 proportions as otherwise provided by law.

21       (b)(1) Reimbursements to each county shall continue on a monthly basis  
22 from the Property Tax Relief Trust Fund until the full amount certified by the  
23 county collectors has been paid.

24       (2) In no event shall the amount distributed to a county during a  
25 calendar year from the Property Tax Relief Trust Fund exceed the amount  
26 certified by the county collector as the property tax reduction for that  
27 calendar year resulting from Section 1 of this Act. Commencing December 31,  
28 2002, and each December 31 thereafter, the Chief Fiscal Officer of the State  
29 in cooperation with the Legislative Council and the Legislative Auditor, shall  
30 determine that portion of the balance remaining that is in excess of the  
31 required reimbursement to the counties and shall certify the same to the  
32 Treasurer who shall transfer such amount from the Property Tax Relief Trust  
33 Fund to the general revenue fund of the State Apportionment Fund.

34       (3) The Chief Fiscal Officer of the State, the Legislative  
35 Auditor, or their designees shall be entitled to audit the books and records  
36 of the county assessor, county collector, or any other party as needed to

1 ensure that the amount of the property tax reduction certified by the county  
2 collector is accurate. The Chief Fiscal Officer of the State shall have the  
3 authority to adjust the amount certified by the county collector if it is  
4 discovered that the certified amount is incorrect.

5  
6 SECTION 3. Arkansas Code § 26-52-302 is amended to add a new subsection  
7 as follows:

8 "(c) Beginning January 1, 2001, there is hereby levied an additional  
9 excise tax one-half of one percent (0.5%) upon all taxable sales of property  
10 and services subject to the tax levied by the Arkansas Gross Receipts Act  
11 (Arkansas Code §§26-52-101 through 26-52-1507). The tax shall be collected,  
12 reported, and paid in the same manner and at the same time as is prescribed by  
13 the Arkansas Gross Receipts Act for the collection, reporting, and payment of  
14 the Arkansas gross receipts taxes."

15  
16 SECTION 4. Arkansas Code § 26-53-107 is amended to add a new subsection  
17 as follows:

18 "(c) Beginning January 1, 2001, there is hereby levied an additional  
19 excise tax of one-half of one percent (0.5%) upon all tangible personal  
20 property subject to the tax levied by the Arkansas Compensating Tax Act  
21 (Arkansas Code §§ 26-53-101 through 26-53-303). The tax shall be collected,  
22 reported, and paid in the same manner and at the same time as is prescribed by  
23 the Arkansas Compensating Act for the collection, reporting, and payment of  
24 Arkansas compensating taxes."

25  
26 SECTION 5. Arkansas Code § 26-52-303(a), pertaining to the tax rate in  
27 border cities and towns, is amended to read as follows:

28 "(a)(1) In instances where an Arkansas city or incorporated town is:  
29 (A) Divided by a state line from an incorporated city  
30 or town in an adjoining state;  
31 (B) The city or town in the adjoining state is of  
32 greater population than the Arkansas city or town; and  
33 (C) A tax imposed in such adjoining state is in the  
34 nature of a selective sales tax or limited to specific items as a special  
35 excise tax;  
36 then the rate of tax upon such articles on the Arkansas side shall be at the

1 same rate imposed in such adjoining state, not to exceed ~~five percent (5%)~~ the  
 2 state sales tax rate as levied by the Arkansas General Assembly, initiatives  
 3 enacted by the people of the State of Arkansas, and amendments to the Arkansas  
 4 Constitution.

5 (2) Provided that, if such border city has voted to levy an  
 6 additional one percent (1%) gross receipts tax in such city in lieu of paying  
 7 state income taxes by individuals who are residents of said city, as  
 8 authorized by § 26-52-601 et seq., in such event the rate of tax shall be one  
 9 percent (1%) above ~~said five percent (5%)~~ the state sales tax rate as  
 10 levied by the Arkansas General Assembly, initiatives enacted by the people of  
 11 the State of Arkansas, and amendments to the Arkansas Constitution."

12  
 13 SECTION 6. SPECIAL LANGUAGE - FUND CREATED. There is hereby created on  
 14 the books of the State Treasurer, State Auditor, and Chief Fiscal Officer of  
 15 the State a special revenue fund to be known as the Property Tax Relief Trust  
 16 Fund. The fund shall consist of such revenues as generated by Sections 3 and  
 17 4 of this Act and shall be used for such purposes as set out herein.

18  
 19 SECTION 7. Arkansas Code 26-51-601 through 26-51-608 are hereby  
 20 repealed.

21  
 22 ~~§ 26-51-601. Legislative purpose.~~

23 ~~It is the purpose and the intent of this subchapter to prescribe a procedure~~  
 24 ~~whereby residents of this state who are sixty-two (62) years of age or older,~~  
 25 ~~who own and pay ad valorem property taxes on their homes, may claim a refund~~  
 26 ~~from the state for a portion of the property taxes paid on their homes to~~  
 27 ~~lessen the burden placed upon these taxpayers by the ad valorem property taxes~~  
 28 ~~levied upon their homes.~~

29  
 30 ~~§ 26-51-602. Definitions.~~

31 ~~As used in this subchapter, unless the context otherwise requires:~~

32 ~~— (1) "Income" means gross income as defined in the Arkansas Income Tax~~  
 33 ~~Act, as amended, § 26-51-101 et seq., less deductions allowed under § 26-51-~~  
 34 ~~423(a)(1). It shall also include alimony, support money, cash public~~  
 35 ~~assistance and relief, but shall not include relief granted under this~~  
 36 ~~subchapter; the gross amount of any pension or annuity, including all monetary~~

1 ~~retirement benefits from whatever source derived including but not limited to~~  
2 ~~railroad retirement benefits, all payments received under the federal Social~~  
3 ~~Security Act, and veterans' disability pensions; all dividends and interest~~  
4 ~~from whatever source derived not included in gross income, workers'~~  
5 ~~compensation, and the gross amount of "loss of time insurance" but does not~~  
6 ~~include gifts from nongovernmental sources, surplus food, or other relief in~~  
7 ~~kind supplied by a governmental agency. However, in the case of a claimant~~  
8 ~~who is a World War I veteran of the United States armed services or the widow~~  
9 ~~of such a veteran, the term "income" as used herein shall not include federal~~  
10 ~~or state retirement or pension benefits or disability benefits, railroad~~  
11 ~~retirement benefits, or social security benefits;~~

12 ~~— (2) "Household" means a claimant, or a claimant and an individual related~~  
13 ~~to the claimant as husband or wife;~~

14 ~~— (3) "Household income" means the combined income received by members of a~~  
15 ~~household during a calendar year;~~

16 ~~— (4) "Claimant" means a person who has filed a claim for a refund under~~  
17 ~~the provisions of this subchapter;~~

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

30 ~~— (6) "Property taxes" means all ad valorem taxes exclusive of special~~  
31 ~~assessments and delinquent charges, levied and paid on a claimant's homestead~~  
32 ~~during any particular year involved.~~

33  
34 ~~§ 26-51-603. Eligibility.~~

35  
36 ~~(a) Any person sixty-two (62) years of age or older, who has been a resident~~

1 ~~of this state for two (2) years or more, who owns and has resided in a~~  
2 ~~homestead in this state for a period of one (1) year or more, may, subject to~~  
3 ~~the limitations and requirements prescribed in this subchapter, file a claim~~  
4 ~~in the manner provided by this subchapter for a cash refund for ad valorem~~  
5 ~~property taxes paid upon the homestead of the claimant during or after the~~  
6 ~~third year of residency in this state, up to the limits prescribed in § 26-51-~~  
7 ~~607.~~

8 ~~— (b) However, no claim filed pursuant to this subchapter shall be allowed~~  
9 ~~to any person who is a recipient of public funds for the payment of taxes~~  
10 ~~during the period for which the claim is filed.~~

11 ~~— (c) No claim shall be allowed under the provisions of this subchapter if~~  
12 ~~the Department of Finance and Administration determines that the claimant~~  
13 ~~received title to his homestead primarily for the purpose of taking advantage~~  
14 ~~of the benefits provided by this subchapter.~~

15  
16 ~~§ 26-51-604. Claims - Filing - Contents.~~

17  
18 ~~(a) Any person desiring to file a claim for a cash refund under the~~  
19 ~~provisions of this subchapter shall file the claim with the Department of~~  
20 ~~Finance and Administration on forms prescribed by that department and shall~~  
21 ~~furnish such information to substantiate the claim as is provided in this~~  
22 ~~section, or as may be prescribed by regulation of the Department of Finance~~  
23 ~~and Administration.~~

24 ~~— (b) Claims under this subchapter shall be filed on or before August 15 of~~  
25 ~~the year next following the year in which the homestead ad valorem property~~  
26 ~~taxes used as a basis for the claim were paid. However, if failure of the~~  
27 ~~claimant to file the claim within the time prescribed herein is due to serious~~  
28 ~~illness of the claimant or to some other matter beyond the control of the~~  
29 ~~claimant, the Director of the Department of Finance and Administration may~~  
30 ~~permit the filing of the claim at any time within four (4) months after the~~  
31 ~~deadline prescribed herein for filing the claim.~~

32 ~~— (c) Only one (1) member of a household may make a claim under the~~  
33 ~~provisions of this subchapter for any particular year.~~

34 ~~— (d) Every person filing a claim under the provisions of this subchapter~~  
35 ~~shall include in the claim information showing the names of members of the~~  
36 ~~claimant's household, the amount of the household income as defined in this~~

1 ~~subchapter, the address or location of the homestead of the claimant, a~~  
2 ~~statement of the ad valorem taxes paid on the homestead during the income~~  
3 ~~year, and a statement that there are no delinquent property taxes on the~~  
4 ~~homestead, and such other information as may be required by the Department of~~  
5 ~~Finance and Administration to assure that the claimant is eligible for, and~~  
6 ~~entitled to, benefits under the provisions of this subchapter.~~

7 ~~— (e) All claims filed under the provisions of this subchapter shall be~~  
8 ~~made upon forms prescribed and furnished by the Department of Finance and~~  
9 ~~Administration, and all forms shall include appropriate instructions to~~  
10 ~~claimants for filing a claim under this subchapter.~~

11  
12 ~~§ 26-51-605. Claims - Effect of claimant's death.~~

13  
14 ~~(a) The right to file a claim under the provisions of this subchapter shall~~  
15 ~~be personal to the claimant or another member of the household and shall not~~  
16 ~~survive the death of the members of the household.~~

17 ~~— (b) If a claimant dies after having filed a timely claim, the amount~~  
18 ~~thereof may be disbursed only to another member of the household as defined in~~  
19 ~~§ 26-51-602.~~

20  
21 ~~§ 26-51-606. Claims - Approval or denial.~~

22  
23 ~~(a) The Department of Finance and Administration shall either approve or deny~~  
24 ~~every claim filed hereunder, either in the amount claimed or in an amount~~  
25 ~~determined by the department, within ninety (90) days after the date the~~  
26 ~~claims are filed.~~

27 ~~— (b)(1) If the department denies the claim of any claimant or reduces the~~  
28 ~~amount claimed, it shall so notify the claimant and the claimant may request a~~  
29 ~~reconsideration of the claim by the department by filing a written request for~~  
30 ~~reconsideration at any time within thirty (30) days after receipt of the~~  
31 ~~notice of the decision of the department.~~

32 ~~— (2) Upon receipt of the request for reconsideration of a claim, the~~  
33 ~~department shall reconsider the claim and notify the claimant of its final~~  
34 ~~decision within thirty (30) days after the receipt of the request.~~

35 ~~— (c) If the claimant is dissatisfied with the final ruling of the~~  
36 ~~department regarding his claim, he may appeal the decision to the Pulaski~~

1 ~~County Chancery Court or the chancery court of the county in which he resides~~  
2 ~~in the manner and within the time prescribed for appeals from other~~  
3 ~~administrative decisions of the Director of the Department of Finance and~~  
4 ~~Administration.~~

5  
6 ~~§ 26-51-607. Allowable cash refund - Maximum. [Effective until as provided by~~  
7 ~~Acts 1997, No. 328, §§ 10 and 11.]~~

8  
9 ~~(a) The amount of any cash refund allowed or made pursuant to the provisions~~  
10 ~~of this subchapter shall be determined as follows:~~

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

16 ~~— (2) If the household income of the claimant's household is more than~~  
17 ~~seven thousand dollars (\$7,000) but not more than eight thousand dollars~~  
18 ~~(\$8,000) for the income year, the claimant shall be entitled to file a claim~~  
19 ~~for an amount equal to the ad valorem taxes paid on the claimant's homestead;~~  
20 ~~however, the maximum refund any claimant may receive under this subdivision~~  
21 ~~shall be two hundred dollars (\$200);~~

22 ~~— (3) If the household income of the claimant's household is more than~~  
23 ~~eight thousand dollars (\$8,000) but not more than nine thousand dollars~~  
24 ~~(\$9,000) for the income year, the claimant shall be entitled to file a claim~~  
25 ~~for an amount equal to the ad valorem taxes paid on the claimant's homestead;~~  
26 ~~however, the maximum refund any claimant may receive under this subdivision~~  
27 ~~shall be one hundred fifty dollars (\$150);~~

28 ~~— (4) If the household income of the claimant's household is more than nine~~  
29 ~~thousand dollars (\$9,000) but not more than ten thousand dollars (\$10,000) for~~  
30 ~~the income year, the claimant shall be entitled to file a claim for an amount~~  
31 ~~equal to the ad valorem taxes paid on the claimant's homestead; however, the~~  
32 ~~maximum refund any claimant may receive under this subdivision shall be one~~  
33 ~~hundred dollars (\$100);~~

34 ~~— (5) If the household income of the claimant's household is more than ten~~  
35 ~~thousand dollars (\$10,000) but not more than eleven thousand dollars (\$11,000)~~  
36 ~~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 seventy-five dollars (\$75.00);

4 — (6) If the household income of the claimant's household is more than  
5 eleven thousand dollars (\$11,000) but not more than fifteen thousand dollars  
6 (\$15,000) for the income year, the claimant shall be entitled to file a claim  
7 for an amount equal to the ad valorem taxes paid on the claimant's homestead;  
8 however, the maximum refund any claimant may receive under this subdivision  
9 shall be fifty dollars (\$50.00).

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

13 — (c) If a claimant or another member of the household has any outstanding  
14 tax liability to the State of Arkansas, the amount of any claim otherwise  
15 payable under this subchapter, or such portion thereof as is necessary, shall  
16 be applied to the payment of the outstanding tax liability.

17  
18 ~~§ 26-51-607. Allowable cash refund - Maximum. [Effective as provided by Acts~~  
19 ~~1997, No. 328, §§ 10 and 11.]~~

20  
21 (a) The amount of any cash refund allowed or made pursuant to the provisions  
22 of this subchapter shall be determined as follows:

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

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

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

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

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

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

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

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

25 ~~— (c) If a claimant or another member of the household has any outstanding~~  
26 ~~tax liability to the State of Arkansas, the amount of any claim otherwise~~  
27 ~~payable under this subchapter, or such portion thereof as is necessary, shall~~  
28 ~~be applied to the payment of the outstanding tax liability.~~

29  
30 ~~§ 26-51-608. Individual Income Tax Withholding Fund - Payment of cash rebates~~  
31 ~~- Loans.~~

32  
33 ~~(a) The Individual Income Tax Withholding Fund shall also be used for the~~  
34 ~~payment of cash rebates to claimants under the provisions of this subchapter.~~

35 ~~(b) Of the net general revenues available for distribution each month,~~  
36 ~~the State Treasurer shall, before deducting therefrom the three percent (3%)~~

1 ~~as provided by law for credit to the Constitutional Officers' Fund and the~~  
2 ~~State Central Services Fund and before making the percentage distributions of~~  
3 ~~general revenues as provided by law, deduct therefrom an amount certified by~~  
4 ~~the Director of the Department of Finance and Administration, acting as the~~  
5 ~~Chief Fiscal Officer of the State, as being required to pay all cash rebates~~  
6 ~~which have been paid or approved for payment during the preceding month upon~~  
7 ~~applications filed as authorized in this subchapter and shall credit the same~~  
8 ~~to the Individual Income Tax Withholding Fund to be used in paying the cash~~  
9 ~~rebates which have been approved for payment, or for repaying moneys~~  
10 ~~temporarily loaned to the fund from the Budget Stabilization Trust Fund for~~  
11 ~~payment of such rebates.~~

12 ~~(c)(1) Temporary loans may be made from the Budget Stabilization Trust~~  
13 ~~Fund to the Individual Income Tax Withholding Fund upon certification of the~~  
14 ~~amount by the Chief Fiscal Officer of the State, for the purpose of making~~  
15 ~~moneys available to pay cash rebates to claimants under this subchapter as the~~  
16 ~~rebates are filed and approved for payment, but any amounts so loaned shall be~~  
17 ~~repaid to the Budget Stabilization Trust Fund from the moneys first credited~~  
18 ~~to the Individual Income Tax Withholding Fund during the month next following~~  
19 ~~the month in which the loan was made.~~

20 ~~(2) All loans and repayment thereof shall be by transfers upon the books~~  
21 ~~of the State Treasurer upon certification of the amounts by the Chief Fiscal~~  
22 ~~Officer of the State.~~

23  
24 SECTION 8. Effective Date. The provisions of Section 5 shall be  
25 effective 90 days after adjournment. The provisions of Sections 1, 2, 3, 4, 6  
26 and 7 shall not be effective unless; a) the General Assembly refers a  
27 constitutional amendment to be approved during the 2000 general election; b)  
28 the amendment provides for a limitation on the increase in the assessed value  
29 of real property after a county-wide reappraisal; and c) the amendment is  
30 approved. If those conditions are met, Sections 1, 2, 3, 4 and 6 shall become  
31 effective on January 1, 2001, and Section 7 shall become effective on January  
32 1, 2002. Claims for refund may be filed in 2001 pursuant to §§ 26-51-601 -  
33 26-51-608 for property taxes paid during calendar year 2000 for property  
34 assessed in calendar year 1999.

35  
36 SECTION 9. All provisions of this act of a general and permanent nature

1 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
2 Revision Commission shall incorporate the same in the Code.

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

9  
10 SECTION 11. All laws and parts of laws in conflict with this act are  
11 hereby repealed.

12 */s/ Courtway, et al*

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