

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

State of Arkansas

83rd General Assembly

Regular Session, 2001

# A Bill

HOUSE BILL 1120

By: Representative D. Elliott

## For An Act To Be Entitled

AN ACT TO TAX MOBILE HOMES AND MANUFACTURED HOMES AS  
REAL PROPERTY; AND FOR OTHER PURPOSES.

## Subtitle

AN ACT TO TAX MOBILE HOMES AND  
MANUFACTURED HOMES AS REAL PROPERTY; AND  
FOR OTHER PURPOSES.

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

SECTION 1. Arkansas Code 26-3-203(a) is amended to read as follows:

(a)~~(1)~~ Mobile homes and manufactured homes ~~permanently affixed to a foundation on property which is owned or leased by the owner of the mobile home or manufactured home~~ shall be deemed real property for the purpose of ad valorem property taxation.

~~(2) Mobile homes in excess of ten feet (10') in width shall be deemed real property for the purpose of ad valorem property taxation.~~

SECTION 2. EMERGENCY CLAUSE. It is found and determined by the General Assembly that Amendment 79 to the Arkansas Constitution was adopted by the voters of this state at the November General Election, 2000; that the amendment requires the General Assembly to provide a tax credit against the property taxes levied against homesteads in this state; that under present law, some mobile homes and manufactured homes are taxed as real property and some are not; that all mobile homes and manufactured homes should be taxed as real property and thereby allow the owners to receive the tax credit required by Amendment 79; that this act so provides; and that this act must go into

1 effect immediately in order to coincide with Amendment 79. Therefore, an  
2 emergency is declared to exist and this act being immediately necessary for  
3 the preservation of the public peace, health and safety shall become effective  
4 on the date of its approval by the Governor. If the bill is neither approved  
5 nor vetoed by the Governor, it shall become effective on the expiration of the  
6 period of time during which the Governor may veto the bill. If the bill is  
7 vetoed by the Governor and the veto is overridden, it shall become effective  
8 on the date the last house overrides the veto.