

**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.**

1 State of Arkansas  
2 83rd General Assembly  
3 Regular Session, 2001  
4

*As Engrossed: S1/29/01 S2/5/01*

## A Bill

SENATE BILL 199

5 By: Senators Wilkinson, *Whitaker, Trusty*  
6 By: Representatives McMellon, *Judy, Shoffner, Rodgers, Verkamp, Carson, Hutchinson, Hickinbotham,*  
7 *Holt*  
8  
9

### For An Act To Be Entitled

11 AN ACT TO AMEND ARKANSAS CODE 26-3-306 TO PERMIT  
12 WIDOWED SPOUSES OF DISABLED VETERANS TO BE ELIGIBLE  
13 FOR THE HOMESTEAD AND PERSONAL PROPERTY TAX EXEMPTION  
14 UPON BECOMING A WIDOW AGAIN; AND FOR OTHER PURPOSES.  
15

### Subtitle

17 TO AMEND ARKANSAS CODE 26-3-306 TO  
18 PERMIT WIDOWED SPOUSES OF DISABLED  
19 VETERANS TO BE ELIGIBLE AGAIN FOR THE  
20 HOMESTEAD AND PERSONAL PROPERTY TAX  
21 EXEMPTION AFTER THE SECOND SPOUSE HAS  
22 DIED.  
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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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27 SECTION 1. Arkansas Code 26-3-306(a) is amended to read as follows:

28 (a)(1)(A) A disabled veteran who has been awarded special monthly  
29 compensation by the Department of Veterans Affairs for the loss of, or the  
30 loss of use of, one (1) or more limbs, or total blindness in one (1) or both  
31 eyes, or for service-connected one hundred percent (100%) total and permanent  
32 disability shall be exempt from payment of all state taxes on the homestead  
33 and personal property owned by the disabled veteran. In the event such a  
34 veteran sells his home, the exemption shall be prorated to the date of sale so  
35 that the veteran shall owe no tax for the portion of the year he claimed the  
36 home as a homestead and the purchaser shall be liable only for taxes relating

1 to the balance of the year. Upon request by the veteran, the county collector  
2 shall make such record entries as may be necessary to effect the proration.

3 (B)(i) Upon the death of the disabled veteran, the  
4 surviving spouse and minor dependent children of the disabled veteran shall be  
5 exempt from payment of all state taxes on the homestead and personal property  
6 owned by the surviving spouse and minor dependent children of the deceased  
7 disabled veteran.

8 (ii) The surviving spouse and minor dependent  
9 children of a member of the United States Armed Forces who was killed while  
10 within the scope of his military duties, who died while within the scope of  
11 his military duties, or who is missing in action, and the surviving spouse and  
12 minor dependent children of a veteran who died from service-connected causes,  
13 as certified by the Department of Veterans Affairs, shall also be exempt from  
14 payment of all state taxes on the homestead and personal property owned by the  
15 surviving spouse and minor dependent children.

16 (iii) The surviving spouse shall be entitled to the  
17 exemption provided for in this section so long as the spouse remains  
18 unmarried.

19 (iv) A surviving spouse of a member of the armed  
20 forces who died while on active duty shall be eligible for reinstatement of  
21 the homestead and personal property tax exemption upon termination of a  
22 subsequent marriage and until the surviving spouse remarries.

23 (v) The exemption provided in this section for  
24 surviving minor dependent children shall be available to the children during  
25 their minority.

26 (2) As used in this section, the term "personal property" shall  
27 mean only those items of tangible personal property used for other than a  
28 commercial or business purpose.

29 /s/ Wilkinson  
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