

State of Arkansas
86th General Assembly
Regular Session, 2007

A Bill

SENATE BILL 308

By: Senator Critcher

For An Act To Be Entitled

AN ACT TO AMEND § 26-3-306(a)(1)(B)(iii) TO
REINSTATE THE HOMESTEAD AND PERSONAL PROPERTY TAX
EXEMPTIONS AVAILABLE TO A DISABLED VETERAN'S
SURVIVING SPOUSE WHOSE SUBSEQUENT MARRIAGE HAS
TERMINATED; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND § 26-3-306(a)(1)(B)(iii) TO
REINSTATE THE HOMESTEAD AND PERSONAL
PROPERTY TAX EXEMPTIONS AVAILABLE TO A
DISABLED VETERAN'S SURVIVING SPOUSE
WHOSE SUBSEQUENT MARRIAGE HAS
TERMINATED.

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

SECTION 1. Arkansas Code § 26-3-306(a)(1)(B)(iii), concerning the
homestead and personal property exemptions of a surviving spouse, is amended
to read as follows:

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

(b) The surviving spouse's exemptions provided
for in this section are reinstated upon the termination of the surviving
spouse's subsequent marriage.

SECTION 2. Effective Date. This act is effective on and after January



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