

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 86th General Assembly  
3 Regular Session, 2007

# A Bill

SENATE BILL 804

4  
5 By: Senator Hill  
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## For An Act To Be Entitled

8  
9 AN ACT CONCERNING THE DOCUMENTATION REQUIRED FOR  
10 A DISABLED VETERAN OR THE SURVIVING SPOUSE OR  
11 DEPENDANT MINOR CHILD OF A DISABLED VETERAN TO  
12 CLAIM A PROPERTY TAX EXEMPTION; CONCERNING THE  
13 DOCUMENTATION REQUIRED FOR CERTAIN OTHER MILITARY  
14 RELATED PROPERTY TAX EXEMPTIONS; AND FOR OTHER  
15 PURPOSES.  
16

## Subtitle

17  
18 AN ACT CONCERNING THE DOCUMENTATION  
19 REQUIRED TO CLAIM THE DISABLED VETERAN  
20 PROPERTY TAX EXEMPTION AND THE EXEMPTION  
21 FOR CERTAIN OTHER MILITARY RELATED  
22 CLAIMS.  
23  
24

25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
26

27 SECTION 1. Arkansas Code § 26-3-306(b), concerning the disabled  
28 veteran property tax exemption and the exemption for certain other military  
29 related claims, is amended to read as follows:

30 (b)(1)(A)(i) A disabled veteran eligible for the exemption provided  
31 for in this section and desiring to claim an exemption shall furnish to the  
32 county collector a letter from the department verifying the fact that the  
33 disabled veteran is in receipt of special monthly compensation for the loss  
34 of or the loss of use of one (1) or more limbs, total blindness in one (1) or  
35 both eyes, or for service-connected one hundred percent (100%) total and  
36 permanent disability. The disabled veteran shall be required to file the



1 letter with the county collector only one (1) time. When the letter is  
2 filed, this requirement is fulfilled for all future years.

3 (B)(i) A surviving spouse or minor dependent child of a  
4 deceased disabled veteran desiring to claim the exemption provided in this  
5 section shall furnish the county collector a letter from the department  
6 verifying the fact that the deceased disabled veteran was at the time of  
7 death entitled to receive a special monthly compensation for the loss of or  
8 the loss of use of one (1) or more limbs, total blindness in one (1) or both  
9 eyes, or for service-connected one hundred percent (100%) total and permanent  
10 disability. The surviving spouse or minor dependent child shall be required  
11 to file the letter with the county collector only one (1) time. When the  
12 letter is filed, this requirement is fulfilled for all future years.

13 (ii) In addition to the requirements in subdivision  
14 (b)(1)(B)(i) of this section, the surviving spouse or minor dependent child  
15 of the deceased disabled veteran shall furnish the county collector with an  
16 affidavit signed by the surviving spouse or minor dependent child stating  
17 that the surviving spouse or minor dependent child is a surviving spouse or  
18 minor dependent child of the named deceased disabled veteran.

19 (2)(A) The surviving spouse or minor dependent children of a  
20 member of the United States armed forces who was killed while within the  
21 scope of his or her military duties, who died while within the scope of his  
22 or her military duties, or who is missing in action, or a surviving spouse or  
23 minor dependent children of a veteran who died of service-connected causes,  
24 as certified by the department, desiring to claim the exemption provided in  
25 this section shall furnish the county collector a letter from the department  
26 certifying the fact that such a member of the United States armed forces is  
27 missing in action, was killed while within the scope of his or her military  
28 duties, or died while within the scope of his or her military duties or that  
29 the veteran died from service-connected causes and the surviving spouse is or  
30 would be entitled to department benefits in the form of death indemnity  
31 compensation if the surviving spouse were otherwise eligible to receive the  
32 department benefits. The surviving spouse or minor dependent child shall be  
33 required to file the letter with the county collector only one (1) time.  
34 When the letter is filed, this requirement is fulfilled for all future years.

35 (B) In addition, the surviving spouse or minor dependent  
36 child shall furnish the county collector with an affidavit signed by the

1 surviving spouse or minor dependent child or the surviving spouse or minor  
2 dependent child's guardian stating that the surviving spouse or minor  
3 dependent child is a surviving spouse or minor dependent child of the member  
4 of the United States armed forces who is missing in action, who was killed  
5 while within the scope of his or her military duties, or who died while  
6 within the scope of his or her military duties or is the surviving spouse or  
7 minor dependent child of a veteran who died of service-connected causes as  
8 certified by the department.

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