

State of Arkansas  
89th General Assembly  
Regular Session, 2013

# A Bill

HOUSE BILL 2221

By: Representative Dotson

## For An Act To Be Entitled

AN ACT TO CREATE THE ARKANSAS EDUCATION HOMESTEAD  
EXEMPTION ACT; TO CREATE AN ADDITIONAL HOMESTEAD  
EXEMPTION; AND FOR OTHER PURPOSES.

## Subtitle

TO CREATE THE ARKANSAS EDUCATION  
HOMESTEAD EXEMPTION ACT; AND TO CREATE AN  
ADDITIONAL HOMESTEAD EXEMPTION.

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

SECTION 1. DO NOT CODIFY. Title.

This act shall be known and may be cited as the "Arkansas Education  
Homestead Exemption Act".

SECTION 2. DO NOT CODIFY. Legislative findings.

The General Assembly finds that:

(1) The state currently spends thousands of dollars per child  
educating school age children;

(2) Most parents who choose an alternative education program for  
their child, including private schooling or home schooling, are not only  
paying to support the public schools through property tax and other state  
taxes, but they also have to pay for their child's private school tuition or  
home school materials; and

(3) The state would have more money available per student for  
public schools if more parents and guardians paid for their own children's  
education programs.



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2 SECTION 3. Arkansas Code Title 26, Chapter 3, Subchapter 3, is amended  
3 to add an additional section to read as follows:

4 26-3-311. Additional homestead exemption.

5 A taxpayer who is eligible for a homestead property tax exemption under  
6 § 26-26-1118 shall receive an additional homestead property tax exemption in  
7 the amount of one hundred dollars (\$100) for each child:

8 (1) For whom the taxpayer is the parent or guardian;

9 (2) Who is at least five (5) years of age but not more than  
10 seventeen (17) years of age; and

11 (3) Who is either:

12 (A) Enrolled in a private school; or

13 (B) Attending a home school as defined in § 6-15-501.  
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15 SECTION 4. EFFECTIVE DATE. This act is effective for assessment years  
16 beginning on or after January 1, 2013.  
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