

1 State of Arkansas
2 90th General Assembly
3 Regular Session, 2015
4

A Bill

HOUSE BILL 1176

5 By: Representatives Ballinger, Rushing, Vaught, Bentley, Harris
6

For An Act To Be Entitled

8 AN ACT TO AMEND THE PROPERTY TAX EXEMPTION FOR
9 DISABLED VETERANS, SURVIVING SPOUSES, AND MINOR
10 DEPENDENT CHILDREN; AND FOR OTHER PURPOSES.
11

Subtitle

12 TO AMEND THE PROPERTY TAX EXEMPTION FOR
13 DISABLED VETERANS, SURVIVING SPOUSES, AND
14 MINOR DEPENDENT CHILDREN.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code § 26-3-306, concerning the property tax
22 exemption for disabled veterans, surviving spouses, and minor dependent
23 children, is amended to add an additional subsection to read as follows:

24 (f)(1) If a person has established eligibility for the property tax
25 exemption created under this section, the person shall be exempt from the
26 date the person's eligibility is established regardless of the date the lien
27 for the property taxes attached.

28 (2) After a person has established eligibility for the property
29 tax exemption created under this section, the person is exempt from property
30 taxes on his or her homestead regardless of where the homestead is located in
31 the state.

32 (3) Upon request by a county in which a person eligible for the
33 property tax exemption created under this section is claiming an exemption
34 for his or her homestead, a county collector shall provide the information or
35 documentation necessary to demonstrate that the person established
36 eligibility for the exemption created under this section in a county in which



1 the person previously claimed a homestead.

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