

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

A Bill

HOUSE BILL 1630

5 By: Representative Shepherd
6

For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW CONCERNING EXEMPTIONS FROM
9 PROPERTY TAXES; TO CLARIFY THAT PROPERTY USED BY
10 NONPROFIT VETERANS' ORGANIZATIONS IS EXEMPT FROM
11 PROPERTY TAXES; AND FOR OTHER PURPOSES.
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Subtitle

14 TO CLARIFY THAT PROPERTY USED BY
15 NONPROFIT VETERANS' ORGANIZATIONS IS
16 EXEMPT FROM PROPERTY TAXES.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code Title 26, Chapter 3, Subchapter 3, is amended
23 to add an additional section to read as follows:

24 26-3-311. Veterans' organizations.

25 Property owned by a nonprofit veterans' organization, including without
26 limitation the American Legion, Department of Arkansas and the Veterans of
27 Foreign Wars of the United States, is property used exclusively for public
28 charity and is exempt from all property taxes under Arkansas Constitution,
29 Article 16, § 5.
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31 SECTION 2. EFFECTIVE DATE. This act is effective for assessment years
32 beginning on or after January 1, 2015.
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