

1 State of Arkansas
2 91st General Assembly
3 Regular Session, 2017
4
5 By: Senator J. Hendren
6

A Bill

SENATE BILL 442

For An Act To Be Entitled

8 AN ACT TO CLARIFY THAT ALL PUBLIC SCHOOL BUILDINGS
9 ARE EXEMPT FROM TAXATION; AND FOR OTHER PURPOSES.

Subtitle

12 TO CLARIFY THAT ALL PUBLIC SCHOOL
13 BUILDINGS ARE EXEMPT FROM TAXATION.
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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19 SECTION 1. Arkansas Code Title 6, Chapter 21, Subchapter 1, is amended
20 to add an additional section to read as follows:

21 6-21-118. Taxation of public school buildings.

22 (a) As used in this section, "public school buildings" includes:

23 (1) School buildings and apparatus used for school purposes by a
24 public school district or open-enrollment public charter school; and

25 (2) Libraries and grounds used exclusively for school purposes by
26 a public school district or open-enrollment public charter school.

27 (b) All public school buildings, whether owned by or leased to a public
28 school district or open-enrollment public charter school, shall be exempt
29 from taxation under Arkansas Constitution, Article 16, § 5.
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