

1 State of Arkansas
2 92nd General Assembly
3 Regular Session, 2019
4

A Bill

HOUSE BILL 1604

5 By: Representative Della Rosa
6

For An Act To Be Entitled

8 AN ACT TO AMEND THE AVAILABLE PROPERTY TAX
9 EXEMPTIONS; TO PROVIDE FOR A PROPERTY TAX EXEMPTION
10 FOR CERTAIN DISABLED OR DECEASED LAW ENFORCEMENT
11 OFFICERS AND FIREFIGHTERS AND THEIR SURVIVING SPOUSES
12 AND CHILDREN; AND FOR OTHER PURPOSES.
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Subtitle

15 TO PROVIDE FOR A PROPERTY TAX EXEMPTION
16 FOR CERTAIN DISABLED OR DECEASED LAW
17 ENFORCEMENT OFFICERS AND FIREFIGHTERS AND
18 THEIR SURVIVING SPOUSES AND CHILDREN.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code § 26-3-306 is amended to read as follows:

25 26-3-306. Disabled veterans, law enforcement officers, firefighters,
26 surviving spouses, and minor dependent children – ~~Definition~~ Definitions.

27 (a)(1)(A)(i) A disabled veteran, ~~who has been awarded special monthly~~
28 ~~compensation by the Department of Veterans Affairs for the loss of, or the~~
29 ~~loss of use of, one (1) or more limbs, for total blindness in one (1) or both~~
30 ~~eyes, or for service-connected one hundred percent (100%) total and permanent~~
31 ~~disability shall be~~ a disabled law enforcement officer, or a disabled
32 firefighter is exempt from payment of all ~~state~~ taxes on the homestead, as
33 defined in § 26-26-1122, and personal property owned by the disabled veteran,
34 the disabled law enforcement officer, or the disabled firefighter.

35 (ii)(a) If a disabled veteran, a disabled law
36 enforcement officer, or a disabled firefighter sells his or her home, the



1 exemption shall be prorated to the date of sale so that the disabled veteran,
2 the disabled law enforcement officer, or the disabled firefighter owes no tax
3 for the portion of the year he or she claimed the home as a homestead, and
4 the purchaser is liable only for taxes relating to the balance of the year.

5 (b) If a disabled veteran, a disabled law
6 enforcement officer, or a disabled firefighter purchases a home that
7 qualifies as a homestead, the exemption shall be prorated to the date of sale
8 so that the disabled veteran, the disabled law enforcement officer, or the
9 disabled firefighter owes no tax for the portion of the year he or she
10 claimed the home as a homestead, and the seller is liable only for the taxes
11 relating to the balance of the year.

12 (c) Upon request by the disabled veteran, the
13 disabled law enforcement officer, or the disabled firefighter, the county
14 collector shall make ~~such~~ record entries as may be necessary to effect the
15 proration.

16 (B)(i) Upon the death of ~~the~~ a disabled veteran, a
17 disabled law enforcement officer, or a disabled firefighter, the surviving
18 spouse and minor dependent children of the disabled veteran, ~~shall be the~~
19 disabled law enforcement officer, or the disabled firefighter are exempt from
20 payment of all state taxes on the homestead and personal property owned by
21 the surviving spouse and minor dependent children of the deceased disabled
22 veteran, the deceased disabled law enforcement officer, or the deceased
23 disabled firefighter.

24 (ii) The surviving spouse and minor dependent
25 children of ~~a member of the United States Armed Forces who was killed while~~
26 ~~within the scope of his or her military duties, who died while within the~~
27 ~~scope of his or her military duties, or who is missing in action and the~~
28 ~~surviving spouse and minor dependent children of a veteran who died from~~
29 ~~service-connected causes, as certified by the department, shall also be the~~
30 following are exempt from payment of all state taxes on the homestead and
31 personal property owned by the surviving spouse and minor dependent children:

32 (a) A member of the United States Armed Forces
33 who is missing in action or who was killed or who died while within the scope
34 of his or her military duties;

35 (b) A veteran who died from service-connected
36 causes, as certified by the United States Department of Veterans Affairs; and

1 (c) A law enforcement officer or a firefighter
2 who was killed or who died while acting within the course and scope of his or
3 her official duties.

4 (iii)(a) The surviving spouse ~~shall be~~ is entitled
5 to the exemption provided for in this section so long as the surviving spouse
6 remains unmarried.

7 (b) The surviving spouse's exemptions provided
8 for in this section are reinstated upon the termination of the surviving
9 spouse's subsequent marriage.

10 (iv) A surviving spouse of a member of the United
11 States Armed Forces who died while on active duty ~~shall be~~ is eligible for
12 reinstatement of the homestead and personal property tax exemption upon
13 termination of a subsequent marriage and until the surviving spouse
14 remarries.

15 (v) The exemption provided in this section for
16 surviving minor dependent children ~~shall be~~ is available to the surviving
17 children during their minority.

18 (2) As used in this section, ~~“personal”~~

19 (A) “Disabled firefighter” means a firefighter who is
20 totally and permanently physically disabled as the result of an injury
21 sustained within the course and scope of his or her official duties as a
22 firefighter;

23 (B) “Disabled law enforcement officer” means a law
24 enforcement officer who is totally and permanently physically disabled as the
25 result of an injury sustained within the course and scope of his or her
26 official duties as a law enforcement officer;

27 (C) “Disabled veteran” means a veteran who has been
28 awarded special monthly compensation by the United States Department of
29 Veterans Affairs for the loss of or the loss of use of one (1) or more limbs,
30 for total blindness in one (1) or both eyes, or for service-connected one
31 hundred percent (100%) total and permanent disability;

32 (D) “Firefighter” means a member of a fire department or
33 firefighting unit of a city of the first class, a city of the second class, a
34 town, or an unincorporated rural area of this state who actively engages in
35 fire suppression, rescue, pump operation, or other firefighting activity on a
36 paid basis;

1 System, the State Police Retirement System, the Arkansas State Police
2 Commission, or the Arkansas Local Police and Fire Retirement System verifying
3 that the deceased disabled law enforcement officer or the deceased disabled
4 firefighter was at the time of death a disabled law enforcement officer or a
5 disabled firefighter.

6 ~~(ii)~~ (E) In addition to the requirements in
7 ~~subdivision (b)(1)(B)(i) of this section~~ this subsection, the surviving
8 spouse or minor dependent child of ~~the~~ a deceased disabled veteran, a
9 deceased disabled law enforcement officer, or a deceased disabled firefighter
10 shall furnish the county collector with an affidavit signed by the surviving
11 spouse or minor dependent child stating that the surviving spouse or minor
12 dependent child is a surviving spouse or minor dependent child of the named
13 deceased disabled veteran, the named deceased disabled law enforcement
14 officer, or the named deceased disabled firefighter.

15 (2)(A) The surviving spouse or minor dependent children of a
16 member of the United States Armed Forces who was killed while within the
17 scope of his or her military duties, who died while within the scope of his
18 or her military duties, or who is missing in action, or a surviving spouse or
19 minor dependent children of a veteran who died of service-connected causes,
20 as certified by the department, desiring to claim the exemption provided in
21 this section shall furnish the county collector a letter from the department
22 certifying the fact that ~~such a~~ the member of the United States Armed Forces
23 is missing in action, was killed while within the scope of his or her
24 military duties, or died while within the scope of his or her military duties
25 or that the veteran died from service-connected causes and the surviving
26 spouse is or would be entitled to department benefits in the form of death
27 indemnity compensation if the surviving spouse were otherwise eligible to
28 receive the department benefits.

29 (B) The surviving spouse or minor dependent children of a
30 law enforcement officer or a firefighter who was killed or who died while
31 acting within the course and scope of his or her official duties desiring to
32 claim the exemption provided in this section shall furnish the county
33 collector a letter from the Arkansas Public Employees' Retirement System, the
34 State Police Retirement System, the Arkansas State Police Commission, or the
35 Arkansas Local Police and Fire Retirement System certifying that the law
36 enforcement officer or the firefighter was killed or died while acting within

1 the course and scope of his or her official duties and the surviving spouse
 2 is entitled to death benefits from the law enforcement agency, fire
 3 department, or firefighting unit.

4 ~~(B)~~ (C) In addition, the surviving spouse or minor
 5 dependent child shall furnish the county collector with an affidavit signed
 6 by the surviving spouse or minor dependent child or the surviving spouse or
 7 minor dependent child's guardian stating that the surviving spouse or minor
 8 dependent child is a surviving spouse or minor dependent child of ~~the~~ one (1)
 9 of the following:

10 (i) A member of the United States Armed Forces who
 11 is missing in action, who was killed while within the scope of his or her
 12 military duties, or who died while within the scope of his or her military
 13 duties ~~or is the surviving spouse or minor dependent child of a;~~

14 (ii) A veteran who died of service-connected causes,
 15 as certified by the department; or

16 (iii) A law enforcement officer or a firefighter who
 17 was killed or who died while acting within the course and scope of his or her
 18 official duties.

19 (c) Only a disabled veteran, a disabled law enforcement officer, a
 20 disabled firefighter, and a surviving spouse and minor dependent child of a
 21 disabled veteran, a disabled law enforcement officer, or a disabled
 22 firefighter, who are citizens and residents of the State of Arkansas ~~shall be~~
 23 are eligible for the exemption provided in this section.

24 (d) ~~Any~~ A person evading or violating any provision of this section or
 25 attempting to secure benefits under this section to which he or she is not
 26 entitled ~~shall be~~ is guilty of a violation and upon conviction shall be fined
 27 ~~in any sum not less than one hundred dollars (\$100) nor more than one~~
 28 ~~thousand dollars (\$1,000)~~ one hundred percent (100%) of the amount of the
 29 unlawfully claimed property tax exemption.

30 (e) A person claiming the property tax exemption authorized by this
 31 section ~~shall not be~~ is not entitled to claim the property tax credit
 32 authorized in § 26-26-1118.

33 (f)(1) If a person has established eligibility for the property tax
 34 exemption created under this section, the person ~~shall be~~ is exempt from the
 35 date the person's eligibility is established regardless of the date the lien
 36 for the property taxes attached.

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

5 (3) Upon request by a county in which a person eligible for the
6 property tax exemption created under this section is claiming an exemption
7 for his or her homestead, a county collector shall provide the information or
8 documentation necessary to demonstrate that the person established
9 eligibility for the exemption created under this section in a county in which
10 the person previously claimed a homestead.

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12 SECTION 2. EFFECTIVE DATE. This act is effective for assessment years
13 beginning on and after January 1, 2019.