

1 State of Arkansas  
2 94th General Assembly  
3 Regular Session, 2023  
4

# A Bill

HOUSE BILL 1143

5 By: Representative C. Fite  
6 By: Senator D. Wallace  
7

## For An Act To Be Entitled

9 AN ACT TO AMEND THE PROPERTY TAX EXEMPTION FOR  
10 DISABLED VETERANS, SURVIVING SPOUSES OF DISABLED  
11 VETERANS, AND MINOR DEPENDENT CHILDREN OF DISABLED  
12 VETERANS; TO DEFINE "HOMESTEAD" FOR PURPOSES OF THE  
13 PROPERTY TAX EXEMPTION FOR DISABLED VETERANS,  
14 SURVIVING SPOUSES OF DISABLED VETERANS, AND MINOR  
15 DEPENDENT CHILDREN OF DISABLED VETERANS; AND FOR  
16 OTHER PURPOSES.

## Subtitle

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19 TO DEFINE "HOMESTEAD" FOR PURPOSES OF THE  
20 PROPERTY TAX EXEMPTION FOR DISABLED  
21 VETERANS, SURVIVING SPOUSES OF DISABLED  
22 VETERANS, AND MINOR DEPENDENT CHILDREN OF  
23 DISABLED VETERANS.  
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27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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29 SECTION 1. Arkansas Code § 26-3-306(a)(2), concerning the property tax  
30 exemption for disabled veterans, surviving spouses, and minor dependent  
31 children, is amended to read as follows:

32 (2) As used in this section:

33 (A) "Homestead" means the dwelling that a disabled  
34 veteran, surviving spouse of a disabled veteran, or minor dependent child of  
35 a disabled veteran occupies as his or her principal place of residence and  
36 the land contiguous to the dwelling that the disabled veteran, surviving



1 spouse of a disabled veteran, or minor dependent child of a disabled veteran  
2 occupies as his or her principal place of residence; and

3 (B) "personal Personal property" means only those items of  
4 tangible personal property used for other than a commercial or business  
5 purpose.

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