

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

As Engrossed: H1/25/23 S2/21/23

# 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:

34 (i) Dwelling that a disabled veteran, surviving  
35 spouse of a disabled veteran, or minor dependent child of a disabled veteran  
36 occupies as his or her principal place of residence; and



1                                    (ii) Up to forty (40) acres of real property  
2 contiguous to the dwelling under subdivision (a)(2)(A)(i) of this section if  
3 the contiguous property is not:

4                                    (a) Being used for a commercial purpose; or  
5                                    (b) Valued as agricultural land, pasture land,  
6 or timber land; and

7                                    (B) “~~personal~~ Personal property” means only those items of  
8 tangible personal property used for other than a commercial or business  
9 purpose.

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11                                    SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for  
12 assessment years beginning on or after January 1, 2023.

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14                                    /s/C. Fite