

Stricken language would be deleted from and underlined language would be added to present law.  
Act 395 of the Regular Session

State of Arkansas      *As Engrossed: H1/25/23 S2/21/23 S2/28/23*  
94th General Assembly      **A Bill**  
Regular Session, 2023

HOUSE BILL 1143

By: Representative C. Fite

By: Senator D. Wallace

**For An Act To Be Entitled**

AN ACT TO AMEND THE PROPERTY TAX EXEMPTION FOR  
DISABLED VETERANS, SURVIVING SPOUSES OF DISABLED  
VETERANS, AND MINOR DEPENDENT CHILDREN OF DISABLED  
VETERANS; TO DEFINE "HOMESTEAD" FOR PURPOSES OF THE  
PROPERTY TAX EXEMPTION FOR DISABLED VETERANS,  
SURVIVING SPOUSES OF DISABLED VETERANS, AND MINOR  
DEPENDENT CHILDREN OF DISABLED VETERANS; AND FOR  
OTHER PURPOSES.

**Subtitle**

TO DEFINE "HOMESTEAD" FOR PURPOSES OF THE  
PROPERTY TAX EXEMPTION FOR DISABLED  
VETERANS, SURVIVING SPOUSES OF DISABLED  
VETERANS, AND MINOR DEPENDENT CHILDREN OF  
DISABLED VETERANS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 26-3-306(a)(2), concerning the property tax exemption for disabled veterans, surviving spouses, and minor dependent children, is amended to read as follows:

(2) As used in this section:

(A) "Homestead" means the:

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



(ii) Up to forty (40) acres of real property contiguous to the dwelling under subdivision (a)(2)(A)(i) of this section if the contiguous property is not being used for a commercial purpose; and

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

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

/s/C. Fite

**APPROVED: 3/30/23**