

State of Arkansas  
95th General Assembly  
Regular Session, 2025

# A Bill

HOUSE BILL 1074

By: Representative Ray

By: Senator Crowell

## For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE FUNDS USED FOR PROVIDING PROPERTY TAX RELIEF; TO AMEND THE PROPERTY TAX RELIEF TRUST FUND; TO REQUIRE A HIGHER VOTE THRESHOLD FOR USING MONEYS IN THE PROPERTY TAX RELIEF TRUST FUND FOR PURPOSES OTHER THAN PROPERTY TAX RELIEF; AND FOR OTHER PURPOSES.

## Subtitle

TO AMEND THE PROPERTY TAX RELIEF TRUST FUND; AND TO REQUIRE A HIGHER VOTE THRESHOLD FOR USING MONEYS IN THE PROPERTY TAX RELIEF TRUST FUND FOR PURPOSES OTHER THAN PROPERTY TAX RELIEF.

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

SECTION 1. Arkansas Code § 19-5-1103(b), concerning the Property Tax Relief Trust Fund, is amended to read as follows:

(b) The fund shall consist of such revenues as generated by §§ 26-52-302(c), 26-52-317(c)(1)(B), 26-52-319(a)(2)(B), 26-53-107(c), 26-53-145(c)(1)(B), 26-53-148(a)(2)(B), and 26-56-224(c)(2). ~~and~~

(c) The fund shall be used for: such purposes as set out

(1) Property tax relief; and

(2) Any other purpose authorized by the General Assembly,

subject to the requirements stated in § 26-26-310.

SECTION 2. Arkansas Code § 26-26-310, concerning certification of the



amount of the property tax reduction and the distribution of property tax relief funds, is amended to add an additional subsection to read as follows:

(e)(1) Except as provided in subdivision (e)(2) of this section, a distribution from the Property Tax Relief Trust Fund under this section shall be for the purpose of providing property tax relief.

(2) The General Assembly shall not authorize a use of the funds in the Property Tax Relief Trust Fund for a purpose other than providing property tax relief under this section unless the purpose is approved by a three-fourths (3/4) vote of each house of the General Assembly.

**APPROVED: 2/18/25**