

Stricken language would be deleted from and underlined language would be added to present law.  
Act 259 of the Regular Session

State of Arkansas  
95th General Assembly  
Regular Session, 2025

As Engrossed: H2/20/25

**A Bill**

HOUSE BILL 1400

By: Representative Richmond

By: Senator G. Stubblefield

**For An Act To Be Entitled**

AN ACT TO AMEND THE LAW CONCERNING THE REDEMPTION OF  
A TAX-DELINQUENT PARCEL; TO EXEMPT DISABLED VETERANS  
FROM CERTAIN PENALTIES WHEN REDEEMING A TAX-  
DELINQUENT PARCEL; AND FOR OTHER PURPOSES.

**Subtitle**

TO AMEND THE LAW CONCERNING THE  
REDEMPTION OF A TAX-DELINQUENT PARCEL;  
AND TO EXEMPT DISABLED VETERANS FROM  
CERTAIN PENALTIES WHEN REDEEMING A TAX-  
DELINQUENT PARCEL.

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

SECTION 1. Arkansas Code § 26-37-302(a), concerning the payment  
required to redeem a tax-delinquent parcel, is amended to read as follows:

(a) To redeem a tax-delinquent parcel with the county collector or the  
Commissioner of State Lands or to purchase a tax-delinquent parcel at the  
Commissioner of State Lands' sale, the redeemer or purchaser of the tax-  
delinquent parcel shall pay all delinquent taxes, plus:

(1) Ten percent (10%) simple interest for each year of  
delinquency;

(2) A Except as provided in subsection (e) of this section, a  
ten percent (10%) penalty for each year of the delinquency; and

(3) The costs incurred by the county and the Commissioner of  
State Lands.



SECTION 2. Arkansas Code § 26-37-302, concerning the payment required to redeem a tax-delinquent parcel, is amended to add an additional subsection to read as follows:

(e)(1) As used in this section, "disabled veteran" means a person described in § 26-3-306(a)(1)(A)(i).

(2) A disabled veteran is not subject to the penalty imposed under subdivision (a)(2) of this section when redeeming a tax-delinquent parcel owned by the disabled veteran from the Commissioner of State Lands if the disabled veteran:

(A) Submits a letter that meets the requirements stated in § 26-3-306(b)(1)(A) to the Commissioner of State Lands; and

(B) Meets all other requirements to redeem the tax-delinquent parcel under § 26-37-310.

*/s/Richmond*

**APPROVED: 3/12/25**