

Stricken language would be deleted from and underlined language would be added to present law.
Act 407 of the Regular Session

State of Arkansas
95th General Assembly
Regular Session, 2025

As Engrossed: H2/27/25

A Bill

HOUSE BILL 1129

By: Representatives Gramlich, Puryear

By: Senator J. Petty

For An Act To Be Entitled

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

Subtitle

TO AMEND THE DEFINITION OF "HOMESTEAD"
FOR THE PURPOSE OF THE PROPERTY TAX
EXEMPTION FOR DISABLED VETERANS,
SURVIVING SPOUSES, AND MINOR DEPENDENT
CHILDREN.

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

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

(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)~~ one hundred sixty (160) 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

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for assessment years beginning on or after January 1, 2025.

/s/Gramlich

APPROVED: 3/25/25