

Stricken language would be deleted from and underlined language would be added to present law.  
Act 550 of the Regular Session

State of Arkansas  
95th General Assembly  
Regular Session, 2025

As Engrossed: H3/10/25

## A Bill

HOUSE BILL 1658

By: Representative Nazarenko

By: Senator D. Wallace

### For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE PAYMENT OF  
PROPERTY TAXES; TO DEFINE "DEPLOYMENT" FOR PURPOSES  
OF THE EXCEPTION TO THE ASSESSMENT OF PENALTIES  
RELATED TO PROPERTY TAXES; AND FOR OTHER PURPOSES.

### Subtitle

TO AMEND THE LAW CONCERNING THE PAYMENT  
OF PROPERTY TAXES; AND TO DEFINE  
"DEPLOYMENT" FOR PURPOSES OF THE  
EXCEPTION TO THE ASSESSMENT OF PENALTIES  
RELATED TO PROPERTY TAXES.

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

SECTION 1. Arkansas Code § 26-36-201(d), concerning the dates property taxes are due and payable, is amended to read as follows:

(d)(1)(A) A penalty shall not be assessed against a taxpayer who is a member of the United States Armed Forces, reserve component of the armed forces, or the National Guard during the taxpayer's deployment plus one (1) tax year after the deployment ends.

(B) A taxpayer who is exempt from a penalty under subdivision (d)(1)(A) of this section, within one (1) year of the end of the taxpayer's deployment, shall provide to the county collector of the county for which property taxes are due the taxpayer's DD Form 214 displaying his or her date of deployment.

(2) As used in this subsection, "deployment" means assignment to a duty location outside of the state on an active-duty order issued under



Title 10 of the United States Code regardless of whether the assignment is inside or outside of the continental United States.

*/s/Nazarenko*

**APPROVED: 4/10/25**