

Stricken language would be deleted from and underlined language would be added to present law.
Act 876 of the Regular Session

State of Arkansas
95th General Assembly
Regular Session, 2025

As Engrossed: H3/19/25 S4/3/25

A Bill

HOUSE BILL 1072

By: Representatives C. Cooper, *Breaux, Crawford, Duffield, S. Meeks, Richmond, Unger, D. Whitaker*

By: Senator M. Johnson

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE PROPERTY TAX EXEMPTION FOR DISABLED VETERANS, SURVIVING SPOUSES, AND MINOR DEPENDENT CHILDREN; TO CLARIFY THE REQUIREMENTS FOR ESTABLISHING ELIGIBILITY FOR THE PROPERTY TAX EXEMPTION FOR DISABLED VETERANS, SURVIVING SPOUSES, AND MINOR DEPENDENT CHILDREN; AND FOR OTHER PURPOSES.

Subtitle

TO CLARIFY THE REQUIREMENTS FOR ESTABLISHING ELIGIBILITY FOR 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(b), concerning establishing eligibility for a property tax exemption for disabled veterans, surviving spouses, and minor dependent children using documentation provided by the Department of Veterans Affairs, is amended to add an additional subdivision to read as follows:

(3)(A) A letter from the department required under this subsection is required to be submitted only one (1) time to establish eligibility for the exemption provided under this section.

(B) Annual submission of a letter from the department is not required.



(C) A taxpayer who has previously submitted a letter under this subsection shall notify the county collector if:

(i) There has been a legal change in the status of the taxpayer and the taxpayer no longer qualifies for the exemption provided under this section; or

(ii) There is a change in the property description, ownership, use, or occupancy of the property for which the taxpayer claimed an exemption under this section in the immediately preceding assessment year.

(D) A taxpayer claiming an exemption under this section who changes his or her homestead shall submit a new letter under this section to the county collector of the county in which the new homestead is located.

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

(g) If a county collector determines that an exemption under this section was granted erroneously, the county collector:

(1) Shall remove the exemption from the property; and

(2) May levy up to three (3) years of the property taxes that should have been paid on the property plus any applicable penalties, interest, and costs and collect the taxes, penalties, interest, and costs from the taxpayer who claimed the erroneous exemption.

SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective for assessment years beginning on or after January 1, 2025.

/s/C. Cooper

APPROVED: 4/17/25