

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas
89th General Assembly
Regular Session, 2013

A Bill

HOUSE BILL 1711

By: Representative McLean

For An Act To Be Entitled

AN ACT TO AMEND THE PROPERTY TAX EXEMPTION FOR A SURVIVING SPOUSE OF A DECEASED VETERAN; TO ALLOW A SURVIVING SPOUSE OF A DECEASED VETERAN TO CLAIM A PROPERTY TAX EXEMPTION REGARDLESS OF SUBSEQUENT MARITAL STATUS; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE PROPERTY TAX EXEMPTION FOR A SURVIVING SPOUSE OF A DECEASED VETERAN; AND TO ALLOW A SURVIVING SPOUSE OF A DECEASED VETERAN TO CLAIM A PROPERTY TAX EXEMPTION REGARDLESS OF SUBSEQUENT MARITAL STATUS.

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

SECTION 1. Arkansas Code § 26-3-306(a)(1)(B)(iii) and (iv), concerning the property tax exemption for disabled veterans, surviving spouses, and minor children, are amended to read as follows:

(iii)~~(a)~~ The surviving spouse shall be entitled to the exemption provided for in this section ~~so long as the surviving spouse remains unmarried~~ regardless of his or her marital status.

~~(b) The surviving spouse's exemptions provided for in this section are reinstated upon the termination of the surviving spouse's subsequent marriage.~~

~~(iv) A surviving spouse of a member of the United States armed forces who died while on active duty shall be eligible for~~



~~reinstatement of the homestead and personal property tax exemption upon termination of a subsequent marriage and until the surviving spouse remarries.~~

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for assessment years beginning on or after January 1, 2013.