

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

State of Arkansas
90th General Assembly
Regular Session, 2015

A Bill

HOUSE BILL 1630

By: Representative Shepherd

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING EXEMPTIONS FROM PROPERTY TAXES; TO CLARIFY THAT PROPERTY USED BY NONPROFIT VETERANS' ORGANIZATIONS IS EXEMPT FROM PROPERTY TAXES; AND FOR OTHER PURPOSES.

Subtitle

TO CLARIFY THAT PROPERTY USED BY NONPROFIT VETERANS' ORGANIZATIONS IS EXEMPT FROM PROPERTY TAXES.

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

SECTION 1. Arkansas Code Title 26, Chapter 3, Subchapter 3, is amended to add an additional section to read as follows:

26-3-311. Veterans' organizations.

Property owned by a nonprofit veterans' organization, including without limitation the American Legion, Department of Arkansas and the Veterans of Foreign Wars of the United States, is property used exclusively for public charity and is exempt from all property taxes under Arkansas Constitution, Article 16, § 5.

SECTION 2. EFFECTIVE DATE. This act is effective for assessment years beginning on or after January 1, 2015.

