

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

State of Arkansas
91st General Assembly
Regular Session, 2017

A Bill

HOUSE BILL 1824

By: Representative J. Williams

For An Act To Be Entitled

AN ACT TO AMEND THE PROPERTY TAX EXEMPTION FOR DISABLED VETERANS, SURVIVING SPOUSES, AND MINOR DEPENDENT CHILDREN; TO ALLOW A PROPERTY TAX EXEMPTION FOR DISABLED VETERANS WITH A ONE HUNDRED PERCENT (100%) TOTAL DISABILITY THAT MAY NOT BE PERMANENT; 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 ALLOW A PROPERTY TAX EXEMPTION FOR DISABLED VETERANS WITH A ONE HUNDRED PERCENT (100%) TOTAL DISABILITY THAT MAY NOT BE PERMANENT; AND TO CLARIFY THE REQUIREMENTS FOR ESTABLISHING ELIGIBILITY FOR THE EXEMPTION.

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

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

(a)(1)(A)(i) A disabled veteran who has been awarded special monthly compensation by the Department of Veterans Affairs for the loss of, or the loss of use of, one (1) or more limbs, for total blindness in one (1) or both eyes, or for service-connected one hundred percent (100%) total ~~and permanent~~



disability ~~shall be~~ is exempt from payment of all state taxes on the homestead and personal property owned by the disabled veteran.

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

(b)(1)(A) A disabled veteran eligible for the exemption provided for in this section and desiring to claim an exemption shall furnish to the county collector a letter from the department verifying the fact that the disabled veteran is in receipt of special monthly compensation for the loss of or the loss of use of one (1) or more limbs, total blindness in one (1) or both eyes, or for service-connected one hundred percent (100%) total ~~and permanent~~ disability.

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

(3)(A) For a disabled veteran who receives special monthly compensation for the loss of or the loss of use of one (1) or more limbs, total blindness in one (1) or both eyes, or for service-connected one hundred percent (100%) total and permanent disability or the surviving spouse and minor dependent children of the disabled veteran, the letter from the department required under this subsection shall be submitted only one (1) time to establish eligibility for the exemption provided under this section.

(B) For a disabled veteran who receives special monthly compensation for service-connected one hundred percent (100%) total disability that may not be permanent, the letter from the department required under this subsection shall be submitted annually to establish eligibility for the exemption provided under this section.

SECTION 4. EFFECTIVE DATE. This act is effective for assessment years beginning on and after January 1, 2017.