

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

State of Arkansas
93rd General Assembly
Regular Session, 2021

A Bill

HOUSE BILL 1002

By: Representative C. Fite

By: Senator D. Wallace

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 eligibility for a 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) 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 under this subsection is not required.



SECTION 2. EFFECTIVE DATE. This act is effective for assessment years beginning on or after January 1, 2021.