

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 1500

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, THEIR SURVIVING SPOUSES, AND THEIR MINOR DEPENDENT CHILDREN; TO CLARIFY THE REQUIREMENTS TO ESTABLISH ELIGIBILITY FOR THE EXEMPTION; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE LAW CONCERNING THE PROPERTY TAX EXEMPTION FOR DISABLED VETERANS, THEIR SURVIVING SPOUSES, AND THEIR MINOR DEPENDENT CHILDREN; AND TO CLARIFY THE REQUIREMENTS TO ESTABLISH ELIGIBILITY FOR THE EXEMPTION.

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 their minor dependent children, is amended to add additional subdivisions to read as follows:

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

(4)(A) By March 1 of each assessment year, the county collector shall send a letter and a recertification form to each taxpayer who has established eligibility for the exemption under this section.



(B) The recertification form required under subdivision (b)(4)(A) of this section shall state that, to maintain eligibility for the exemption provided under this section, the taxpayer is required to recertify that he or she is still eligible for the exemption under this section.

(C) The annual recertification form under subdivision (b)(4)(B) of this section or the letter from the department under subdivision (b)(3) shall be:

(i) Returned to the county collector by October 1 of each assessment year; and

(ii) Sufficient to establish that the taxpayer continues to be eligible for the exemption under this section.

(D) If the taxpayer does not return the recertification form or the letter from the department under subdivision (b)(3) by October 1 of the assessment year, the taxpayer is not eligible to receive the tax exemption under this section for the tax year for which the assessment is made.

(5) The county collector may require the taxpayer to explain any discrepancies between the letter provided by the taxpayer under subdivision (b)(1)(A) of this section and a recertification form submitted by the taxpayer under subdivision (b)(4)(B) of this section.