

State of Arkansas  
94th General Assembly  
Regular Session, 2023

# A Bill

HOUSE BILL 1730

By: Representatives John Carr, Lundstrum

By: Senators J. Petty, C. Penzo

## For An Act To Be Entitled

AN ACT TO AMEND THE PROPERTY TAX EXEMPTION APPLICABLE TO DEDICATED CHURCH PROPERTY; TO PROVIDE THAT BUILDINGS USED AS DEDICATED CHURCH PROPERTY ARE EXEMPT FROM PROPERTY TAX REGARDLESS OF WHETHER THE BUILDING IS OWNED OR LEASED BY THE CHURCH USING THE PROPERTY; AND FOR OTHER PURPOSES.

## Subtitle

TO PROVIDE THAT BUILDINGS USED AS DEDICATED CHURCH PROPERTY ARE EXEMPT FROM PROPERTY TAX REGARDLESS OF WHETHER THE BUILDING IS OWNED OR LEASED BY THE CHURCH USING THE PROPERTY.

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

SECTION 1. Arkansas Code § 26-3-301(12)(A), concerning property exempt from taxation, is amended to read as follows:

(12)(A) Under the provisions of this section, all dedicated church property, including the church building used as a place of worship regardless of whether the building is owned or leased by the church, buildings used for administrative or missional purposes regardless of whether the buildings are owned or leased by the church, the land upon which the church buildings are located, all church parsonages regardless of whether the parsonages are owned or leased by the church, any church educational building operated in connection with the church regardless of whether the building is



owned or leased by the church, including a family life or activity center, a recreation center, a youth center, a church association building, a daycare center, a kindergarten, or a private church school shall be exempt.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for assessment years beginning on or after January 1, 2023.