

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

State of Arkansas
95th General Assembly
Regular Session, 2025

As Engrossed: H2/20/25

A Bill

HOUSE BILL 1400

By: Representative Richmond

By: Senator G. Stubblefield

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE REDEMPTION OF
A TAX-DELINQUENT PARCEL; TO EXEMPT DISABLED VETERANS
FROM CERTAIN PENALTIES WHEN REDEEMING A TAX-
DELINQUENT PARCEL; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE LAW CONCERNING THE
REDEMPTION OF A TAX-DELINQUENT PARCEL;
AND TO EXEMPT DISABLED VETERANS FROM
CERTAIN PENALTIES WHEN REDEEMING A TAX-
DELINQUENT PARCEL.

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

SECTION 1. Arkansas Code § 26-37-302(a), concerning the payment required to redeem a tax-delinquent parcel, is amended to read as follows:

(a) To redeem a tax-delinquent parcel with the county collector or the Commissioner of State Lands or to purchase a tax-delinquent parcel at the Commissioner of State Lands' sale, the redeemer or purchaser of the tax-delinquent parcel shall pay all delinquent taxes, plus:

(1) Ten percent (10%) simple interest for each year of delinquency;

(2) A Except as provided in subsection (e) of this section, a ten percent (10%) penalty for each year of the delinquency; and

(3) The costs incurred by the county and the Commissioner of State Lands.



SECTION 2. Arkansas Code § 26-37-302, concerning the payment required to redeem a tax-delinquent parcel, is amended to add an additional subsection to read as follows:

(e)(1) As used in this section, "disabled veteran" means a person described in § 26-3-306(a)(1)(A)(i).

(2) A disabled veteran is not subject to the penalty imposed under subdivision (a)(2) of this section when redeeming a tax-delinquent parcel owned by the disabled veteran from the Commissioner of State Lands if the disabled veteran:

(A) Submits a letter that meets the requirements stated in § 26-3-306(b)(1)(A) to the Commissioner of State Lands; and

(B) Meets all other requirements to redeem the tax-delinquent parcel under § 26-37-310.

/s/Richmond