

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

State of Arkansas
95th General Assembly
Regular Session, 2025

A Bill

HOUSE BILL 1599

By: Representative Torres

By: Senator D. Wallace

For An Act To Be Entitled

AN ACT TO PROVIDE FOR CERTAIN PROPERTY TO BE EXEMPT
FROM TAXATION; AND FOR OTHER PURPOSES.

Subtitle

TO PROVIDE FOR CERTAIN PROPERTY TO BE
EXEMPT FROM TAXATION.

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

SECTION 1. Arkansas Code § 26-3-301(7), concerning property that is exempt from tax, is amended to read as follows:

(7) All buildings belonging to institutions of purely public charity, together with the land actually occupied by these institutions, not leased or otherwise used with a view to profit, ~~and~~ all moneys and credits appropriated solely to sustaining, and belonging exclusively to, these institutions, and motor vehicles, as defined in § 26-52-103, that are subject to a lease of at least twelve (12) months by an institution of public charity;

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for assessment years beginning on or after January 1, 2026.

