

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

State of Arkansas
95th General Assembly
Fiscal Session, 2026

A Bill

HOUSE BILL 1103

By: Representatives Schulz, Hawk, J. Moore, Painter, Wooldridge, Pearce, Steimel, Walker, R. Scott Richardson, Achor, Barnett, Beaty Jr., Beck, Bentley, Breaux, Brooks, A. Brown, M. Brown, Joey Carr, Cavanaugh, Childress, Clowney, C. Cooper, Cozart, Dalby, Duffield, Duke, Eaves, Eubanks, Evans, Gazaway, Gonzales, Gonzales Worthen, Gramlich, Henley, Holladay, Hudson, L. Johnson, Ladyman, Long, Lynch, Maddox, Magie, J. Mayberry, McAlindon, McClure, McCullough, McGrew, B. McKenzie, McNair, S. Meeks, K. Moore, Perry, Pilkington, Puryear, Ray, J. Richardson, Richmond, Rose, Rye, M. Shepherd, Springer, Steele, Vaught, Wardlaw, D. Whitaker, Womack, Wooten

By: Senators Crowell, J. Boyd, J. Bryant, Caldwell, A. Clark, B. Davis, Dees, J. Dismang, J. English, Flippo, S. Flowers, Gilmore, K. Hammer, Hester, Hickey, Hill, Irvin, B. Johnson, M. Johnson, B. King, G. Leding, F. Love, M. McKee, R. Murdock, J. Payton, C. Penzo, J. Petty, Rice, J. Scott, Simon, Stone, D. Sullivan, C. Tucker, D. Wallace

For An Act To Be Entitled

AN ACT TO INCREASE THE HOMESTEAD PROPERTY TAX CREDIT;
AND FOR OTHER PURPOSES.

Subtitle

TO INCREASE THE HOMESTEAD PROPERTY TAX
CREDIT.

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

SECTION 1. Arkansas Code § 26-26-1118(a)(1)(A), concerning the homestead property tax credit, is amended to read as follows:

(a)(1)(A) There is established a homestead property tax credit for each assessment year that reduces the amount of real property taxes assessed on the homestead of each property owner by ~~six hundred dollars (\$600)~~ six hundred seventy-five dollars (\$675).

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for



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assessment years beginning on or after January 1, 2026.