

1 State of Arkansas
2 91st General Assembly
3 Regular Session, 2017
4

A Bill

HOUSE BILL 1824

5 By: Representative J. Williams
6

For An Act To Be Entitled

8 AN ACT TO AMEND THE PROPERTY TAX EXEMPTION FOR
9 DISABLED VETERANS, SURVIVING SPOUSES, AND MINOR
10 DEPENDENT CHILDREN; TO ALLOW A PROPERTY TAX EXEMPTION
11 FOR DISABLED VETERANS WITH A ONE HUNDRED PERCENT
12 (100%) TOTAL DISABILITY THAT MAY NOT BE PERMANENT; TO
13 CLARIFY THE REQUIREMENTS FOR ESTABLISHING ELIGIBILITY
14 FOR THE PROPERTY TAX EXEMPTION FOR DISABLED VETERANS,
15 SURVIVING SPOUSES, AND MINOR DEPENDENT CHILDREN; AND
16 FOR OTHER PURPOSES.

Subtitle

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19 TO ALLOW A PROPERTY TAX EXEMPTION FOR
20 DISABLED VETERANS WITH A ONE HUNDRED
21 PERCENT (100%) TOTAL DISABILITY THAT MAY
22 NOT BE PERMANENT; AND TO CLARIFY THE
23 REQUIREMENTS FOR ESTABLISHING ELIGIBILITY
24 FOR THE EXEMPTION.
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28 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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30 SECTION 1. Arkansas Code § 26-3-306(a)(1)(A)(i), concerning the
31 property tax exemption for disabled veterans, surviving spouses, and minor
32 dependent children, is amended to read as follows:

33 (a)(1)(A)(i) A disabled veteran who has been awarded special monthly
34 compensation by the Department of Veterans Affairs for the loss of, or the
35 loss of use of, one (1) or more limbs, for total blindness in one (1) or both
36 eyes, or for service-connected one hundred percent (100%) total ~~and permanent~~



1 disability ~~shall be~~ is exempt from payment of all state taxes on the
 2 homestead and personal property owned by the disabled veteran.

3
 4 SECTION 2. Arkansas Code § 26-3-306(b)(1)(A), concerning the property
 5 tax exemption for disabled veterans, surviving spouses, and minor dependent
 6 children, is amended to read as follows:

7 (b)(1)(A) A disabled veteran eligible for the exemption provided for
 8 in this section and desiring to claim an exemption shall furnish to the
 9 county collector a letter from the department verifying the fact that the
 10 disabled veteran is in receipt of special monthly compensation for the loss
 11 of or the loss of use of one (1) or more limbs, total blindness in one (1) or
 12 both eyes, or for service-connected one hundred percent (100%) total ~~and~~
 13 ~~permanent~~ disability.

14
 15 SECTION 3. Arkansas Code § 26-3-306(b), concerning the property tax
 16 exemption for disabled veterans, surviving spouses, and minor dependent
 17 children, is amended to add an additional subdivision to read as follows:

18 (3)(A) For a disabled veteran who receives special monthly
 19 compensation for the loss of or the loss of use of one (1) or more limbs,
 20 total blindness in one (1) or both eyes, or for service-connected one hundred
 21 percent (100%) total and permanent disability or the surviving spouse and
 22 minor dependent children of the disabled veteran, the letter from the
 23 department required under this subsection shall be submitted only one (1)
 24 time to establish eligibility for the exemption provided under this section.

25 (B) For a disabled veteran who receives special monthly
 26 compensation for service-connected one hundred percent (100%) total
 27 disability that may not be permanent, the letter from the department required
 28 under this subsection shall be submitted annually to establish eligibility
 29 for the exemption provided under this section.

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 31 SECTION 4. EFFECTIVE DATE. This act is effective for assessment years
 32 beginning on and after January 1, 2017.