

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025
4

A Bill

HOUSE BILL 1129

5 By: Representatives Gramlich, Puryear
6 By: Senator J. Petty
7

For An Act To Be Entitled

8
9 AN ACT TO AMEND THE PROPERTY TAX EXEMPTION FOR
10 DISABLED VETERANS, SURVIVING SPOUSES, AND MINOR
11 DEPENDENT CHILDREN; TO AMEND THE DEFINITION OF
12 "HOMESTEAD" FOR THE PURPOSE OF THE PROPERTY TAX
13 EXEMPTION FOR DISABLED VETERANS, SURVIVING SPOUSES,
14 AND MINOR DEPENDENT CHILDREN; AND FOR OTHER PURPOSES.
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Subtitle

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18 TO AMEND THE DEFINITION OF "HOMESTEAD"
19 FOR THE PURPOSE OF THE PROPERTY TAX
20 EXEMPTION FOR DISABLED VETERANS,
21 SURVIVING SPOUSES, AND MINOR DEPENDENT
22 CHILDREN.
23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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26 SECTION 1. Arkansas Code § 26-3-306(a)(2)(A), concerning the
27 definitions used in relation to the property tax exemption for disabled
28 veterans, surviving spouses, and minor dependent children, is amended to read
29 as follows:

30 (A) "Homestead" means the:

31 (i) Dwelling that a disabled veteran, surviving
32 spouse of a disabled veteran, or minor dependent child of a disabled veteran
33 occupies as his or her principal place of residence; and

34 (ii) Up to ~~forty (40)~~ eighty (80) acres of real
35 property contiguous to the dwelling under subdivision (a)(2)(A)(i) of this
36 section if the contiguous property is not being used for a commercial



1 purpose; and

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3 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for
4 assessment years beginning on or after January 1, 2025.

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