

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

As Engrossed: H2/20/25

A Bill

HOUSE BILL 1400

5 By: Representative Richmond
6 By: Senator G. Stubblefield
7

For An Act To Be Entitled

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

16 TO AMEND THE LAW CONCERNING THE
17 REDEMPTION OF A TAX-DELINQUENT PARCEL;
18 AND TO EXEMPT DISABLED VETERANS FROM
19 CERTAIN PENALTIES WHEN REDEEMING A TAX-
20 DELINQUENT PARCEL.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code § 26-37-302(a), concerning the payment
25 required to redeem a tax-delinquent parcel, is amended to read as follows:

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

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

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

34 (3) The costs incurred by the county and the Commissioner of
35 State Lands.
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1 SECTION 2. Arkansas Code § 26-37-302, concerning the payment required
2 to redeem a tax-delinquent parcel, is amended to add an additional subsection
3 to read as follows:

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

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

10 (A) Submits a letter that meets the requirements stated in
11 § 26-3-306(b)(1)(A) to the Commissioner of State Lands; and

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

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15 /s/Richmond
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