

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

# A Bill

HOUSE BILL 1599

5 By: Representative Torres  
6 By: Senator D. Wallace  
7

## For An Act To Be Entitled

8 AN ACT TO PROVIDE FOR CERTAIN PROPERTY TO BE EXEMPT  
9 FROM TAXATION; AND FOR OTHER PURPOSES.  
10

## Subtitle

11 TO PROVIDE FOR CERTAIN PROPERTY TO BE  
12 EXEMPT FROM TAXATION.  
13

14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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16 SECTION 1. Arkansas Code § 26-3-301(7), concerning property that is  
17 exempt from tax, is amended to read as follows:  
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19 (7) All buildings belonging to institutions of purely public  
20 charity, together with the land actually occupied by these institutions, not  
21 leased or otherwise used with a view to profit, ~~and~~ all moneys and credits  
22 appropriated solely to sustaining, and belonging exclusively to, these  
23 institutions, and motor vehicles, as defined in § 26-52-103, that are subject  
24 to a lease of at least twelve (12) months by an institution of public  
25 charity;  
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28 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for  
29 assessment years beginning on or after January 1, 2026.  
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