

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

As Engrossed: H2/27/25

## A Bill

HOUSE BILL 1129

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

### For An Act To Be Entitled

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)~~ one hundred sixty (160) acres  
35 of real property contiguous to the dwelling under subdivision (a)(2)(A)(i) of  
36 this 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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*/s/Gramlich*

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**APPROVED: 3/25/25**

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