1 State of Arkansas *As Engrossed: H3/10/25*
2 95th General Assembly **A Bill**
3 Regular Session, 2025 HOUSE BILL 1658
4
5 By: Representative Nazarenko
6 *By: Senator D. Wallace*
7
8 ## For An Act To Be Entitled
9 AN ACT TO AMEND THE LAW CONCERNING THE PAYMENT OF
10 PROPERTY TAXES; TO DEFINE "DEPLOYMENT" FOR PURPOSES
11 OF THE EXCEPTION TO THE ASSESSMENT OF PENALTIES
12 RELATED TO PROPERTY TAXES; AND FOR OTHER PURPOSES.
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15 ## Subtitle
16 TO AMEND THE LAW CONCERNING THE PAYMENT
17 OF PROPERTY TAXES; AND TO DEFINE
18 "DEPLOYMENT" FOR PURPOSES OF THE
19 EXCEPTION TO THE ASSESSMENT OF PENALTIES
20 RELATED TO PROPERTY TAXES.
21
22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
23
24 SECTION 1. Arkansas Code § 26-36-201(d), concerning the dates property
25 taxes are due and payable, is amended to read as follows:
26 *(d)(1)(A)* A penalty shall not be assessed against a taxpayer who is a
27 member of the United States Armed Forces, reserve component of the armed
28 forces, or the National Guard during the taxpayer's deployment plus one (1)
29 *tax year after the deployment ends.*
30 *(B) A taxpayer who is exempt from a penalty under*
31 *subdivision (d)(1)(A) of this section, within one (1) year of the end of the*
32 *taxpayer's deployment, shall provide to the county collector of the county*
33 *for which property taxes are due the taxpayer's DD Form 214 displaying his or*
34 *her date of deployment.*
35 *(2) As used in this subsection, "deployment" means assignment to*
36 *a duty location outside of the state on an active-duty order issued under*

1   Title 10 of the United States Code regardless of whether the assignment is

2   inside or outside of the continental United States.

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4   */s/Nazarenko*

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7   **APPROVED: 4/10/25**

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