

State of Arkansas *As Engrossed: H3/19/25 S4/3/25*

95th General Assembly

## A Bill

Regular Session, 2025

HOUSE BILL 1072

By: Representatives C. Cooper, *Breaux, Crawford, Duffield, S. Meeks, Richmond, Unger, D. Whitaker*

By: Senator M. Johnson

### For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE PROPERTY TAX  
EXEMPTION FOR DISABLED VETERANS, SURVIVING SPOUSES,  
AND MINOR DEPENDENT CHILDREN; TO CLARIFY THE  
REQUIREMENTS FOR ESTABLISHING ELIGIBILITY FOR THE  
PROPERTY TAX EXEMPTION FOR DISABLED VETERANS,  
SURVIVING SPOUSES, AND MINOR DEPENDENT CHILDREN; AND  
FOR OTHER PURPOSES.

### Subtitle

TO CLARIFY THE REQUIREMENTS FOR  
ESTABLISHING ELIGIBILITY FOR THE  
PROPERTY TAX EXEMPTION FOR DISABLED  
VETERANS, SURVIVING SPOUSES, AND MINOR  
DEPENDENT CHILDREN.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 26-3-306(b), concerning establishing  
eligibility for a property tax exemption for disabled veterans, surviving  
spouses, and minor dependent children using documentation provided by the  
Department of Veterans Affairs, is amended to add an additional subdivision  
to read as follows:

(3)(A) A letter from the department required under this  
subsection is required to be submitted only one (1) time to establish  
eligibility for the exemption provided under this section.

(B) Annual submission of a letter from the department is  
not required.



1                   (C) A taxpayer who has previously submitted a letter under  
2 this subsection shall notify the county collector if:

3                   (i) There has been a legal change in the status of  
4 the taxpayer and the taxpayer no longer qualifies for the exemption provided  
5 under this section; or

6                   (ii) There is a change in the property description,  
7 ownership, use, or occupancy of the property for which the taxpayer claimed  
8 an exemption under this section in the immediately preceding assessment year.

9                   (D) A taxpayer claiming an exemption under this section  
10 who changes his or her homestead shall submit a new letter under this section  
11 to the county collector of the county in which the new homestead is located.

12  
13           SECTION 2. Arkansas Code § 26-3-306, concerning the property tax  
14 exemption for disabled veterans, surviving spouses, and minor dependent  
15 children, is amended to add an additional subsection to read as follows:

16           (g) If a county collector determines that an exemption under this  
17 section was granted erroneously, the county collector:

18                   (1) Shall remove the exemption from the property; and

19                   (2) May levy up to three (3) years of the property taxes that  
20 should have been paid on the property plus any applicable penalties,  
21 interest, and costs and collect the taxes, penalties, interest, and costs  
22 from the taxpayer who claimed the erroneous exemption.

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24           SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective  
25 for assessment years beginning on or after January 1, 2025.

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27                                   /s/C. Cooper  
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