

1 State of Arkansas
2 95th General Assembly
3 Fiscal Session, 2026
4

A Bill

HOUSE BILL 1103

5 By: Representatives Schulz, Hawk, J. Moore, Painter, Wooldridge, Pearce, Steimel, Walker, R. Scott
6 Richardson, Achor, Barnett, Beaty Jr., Beck, Bentley, Breaux, Brooks, A. Brown, M. Brown, Joey Carr,
7 Cavanaugh, Childress, Clowney, C. Cooper, Cozart, Dalby, Duffield, Duke, Eaves, Eubanks, Evans,
8 Gazaway, Gonzales, Gonzales Worthen, Gramlich, Henley, Holladay, Hudson, L. Johnson, Ladyman,
9 Long, Lynch, Maddox, Magie, J. Mayberry, McAlindon, McClure, McCullough, McGrew, B. McKenzie,
10 McNair, S. Meeks, K. Moore, Perry, Pilkington, Puryear, Ray, J. Richardson, Richmond, Rose, Rye, M.
11 Shepherd, Springer, Steele, Vaught, Wardlaw, D. Whitaker, Womack, Wooten
12 By: Senators Crowell, J. Boyd, J. Bryant, Caldwell, A. Clark, B. Davis, Dees, J. Dismang, J. English,
13 Flippo, S. Flowers, Gilmore, K. Hammer, Hester, Hickey, Hill, Irvin, B. Johnson, M. Johnson, B. King,
14 G. Leding, F. Love, M. McKee, R. Murdock, J. Payton, C. Penzo, J. Petty, Rice, J. Scott, Simon, Stone,
15 D. Sullivan, C. Tucker, D. Wallace

For An Act To Be Entitled

16
17 AN ACT TO INCREASE THE HOMESTEAD PROPERTY TAX CREDIT;
18 AND FOR OTHER PURPOSES.
19

Subtitle

20
21 TO INCREASE THE HOMESTEAD PROPERTY TAX
22 CREDIT.
23

24
25
26
27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
28

29 SECTION 1. Arkansas Code § 26-26-1118(a)(1)(A), concerning the
30 homestead property tax credit, is amended to read as follows:

31 (a)(1)(A) There is established a homestead property tax credit for
32 each assessment year that reduces the amount of real property taxes assessed
33 on the homestead of each property owner by ~~six hundred dollars (\$600)~~ six
34 hundred seventy-five dollars (\$675).
35

36 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for



1 assessment years beginning on or after January 1, 2026.

2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36

APPROVED: 5/1/26