

**ARKANSAS SENATE**  
95th General Assembly - Regular Session, 2025  
**Amendment Form**

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**Subtitle of House Bill 1072**

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

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**Amendment No. 1 to House Bill 1072**

Amend House Bill 1072 as engrossed H3/19/25 (version: 3/19/25 02:23:33 PM):

Page 2, delete lines 1 through 5, and substitute the following:

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

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

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

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

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

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

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

(2) May levy up to three (3) years of the property taxes that should have been paid on the property plus any applicable penalties,



interest, and costs and collect the taxes, penalties, interest, and costs from the taxpayer who claimed the erroneous exemption."

AND

Page 2, line 7, delete "SECTION 2. EFFECTIVE DATE. This act is" and substitute "SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are"

The Amendment was read the first time, rules suspended and read the second time and \_\_\_\_\_

By: Senator M. Johnson

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Secretary