

1 State of Arkansas  
2 94th General Assembly  
3 Regular Session, 2023  
4

# A Bill

HOUSE BILL 1730

5 By: Representatives John Carr, Lundstrum  
6 By: Senators J. Petty, C. Penzo  
7

## For An Act To Be Entitled

9 AN ACT TO AMEND THE PROPERTY TAX EXEMPTION APPLICABLE  
10 TO DEDICATED CHURCH PROPERTY; TO PROVIDE THAT  
11 BUILDINGS USED AS DEDICATED CHURCH PROPERTY ARE  
12 EXEMPT FROM PROPERTY TAX REGARDLESS OF WHETHER THE  
13 BUILDING IS OWNED OR LEASED BY THE CHURCH USING THE  
14 PROPERTY; AND FOR OTHER PURPOSES.  
15

## Subtitle

16  
17  
18 TO PROVIDE THAT BUILDINGS USED AS  
19 DEDICATED CHURCH PROPERTY ARE EXEMPT FROM  
20 PROPERTY TAX REGARDLESS OF WHETHER THE  
21 BUILDING IS OWNED OR LEASED BY THE CHURCH  
22 USING THE PROPERTY.  
23

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

27 SECTION 1. Arkansas Code § 26-3-301(12)(A), concerning property exempt  
28 from taxation, is amended to read as follows:

29 (12)(A) Under the provisions of this section, all dedicated  
30 church property, including the church building used as a place of worship  
31 regardless of whether the building is owned or leased by the church,  
32 buildings used for administrative or missional purposes regardless of whether  
33 the buildings are owned or leased by the church, the land upon which the  
34 church buildings are located, all church parsonages regardless of whether the  
35 parsonages are owned or leased by the church, any church educational building  
36 operated in connection with the church regardless of whether the building is



1 owned or leased by the church, including a family life or activity center, a  
2 recreation center, a youth center, a church association building, a daycare  
3 center, a kindergarten, or a private church school shall be exempt.

4  
5 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for  
6 assessment years beginning on or after January 1, 2023.

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