

1 State of Arkansas  
2 95th General Assembly  
3 Regular Session, 2025  
4

As Engrossed: H3/19/25

# A Bill

HOUSE BILL 1072

5 By: Representatives C. Cooper, *Breaux, Crawford, Duffield, S. Meeks, Richmond, Unger, D. Whitaker*  
6 By: Senator M. Johnson  
7

## For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING THE PROPERTY TAX  
10 EXEMPTION FOR DISABLED VETERANS, SURVIVING SPOUSES,  
11 AND MINOR DEPENDENT CHILDREN; TO CLARIFY THE  
12 REQUIREMENTS FOR ESTABLISHING ELIGIBILITY FOR THE  
13 PROPERTY TAX EXEMPTION FOR DISABLED VETERANS,  
14 SURVIVING SPOUSES, AND MINOR DEPENDENT CHILDREN; AND  
15 FOR OTHER PURPOSES.  
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## Subtitle

18 TO CLARIFY THE REQUIREMENTS FOR  
19 ESTABLISHING ELIGIBILITY FOR THE  
20 PROPERTY TAX EXEMPTION FOR DISABLED  
21 VETERANS, SURVIVING SPOUSES, AND MINOR  
22 DEPENDENT CHILDREN.  
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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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27 SECTION 1. Arkansas Code § 26-3-306(b), concerning establishing  
28 eligibility for a property tax exemption for disabled veterans, surviving  
29 spouses, and minor dependent children using documentation provided by the  
30 Department of Veterans Affairs, is amended to add an additional subdivision  
31 to read as follows:

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

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



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(C) A taxpayer shall notify the county collector if he or she has previously submitted a letter under this subsection but no longer qualifies for the exemption provided under this section because he or she is not a disabled veteran as provided in subdivision (a)(1)(A)(i) of this section.

SECTION 2. EFFECTIVE DATE. This act is effective for assessment years beginning on or after January 1, 2025.

/s/C. Cooper