

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

As Engrossed: H3/19/25 S4/3/25

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

19 TO CLARIFY THE REQUIREMENTS FOR
20 ESTABLISHING ELIGIBILITY FOR THE
21 PROPERTY TAX EXEMPTION FOR DISABLED
22 VETERANS, SURVIVING SPOUSES, AND MINOR
23 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.



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.

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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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