

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

A Bill

HOUSE BILL 1072

5 By: Representative C. Cooper
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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SECTION 2. EFFECTIVE DATE. This act is effective for assessment years beginning on or after January 1, 2025.