1   State of Arkansas

2   95th General Assembly

A Bill

3   Regular Session, 2025

HOUSE BILL 1400

4

5   By: Representative Richmond

6   By: Senator G. Stubblefield

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8   ## For An Act To Be Entitled

9   AN ACT TO AMEND THE LAW CONCERNING THE REDEMPTION OF

10   A TAX-DELINQUENT PARCEL; TO EXEMPT DISABLED VETERANS

11   FROM CERTAIN PENALTIES WHEN REDEEMING A TAX-

12   DELINQUENT PARCEL; AND FOR OTHER PURPOSES.

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15   ## Subtitle

16   TO AMEND THE LAW CONCERNING THE

17   REDEMPTION OF A TAX-DELINQUENT PARCEL;

18   AND TO EXEMPT DISABLED VETERANS FROM

19   CERTAIN PENALTIES WHEN REDEEMING A TAX-

20   DELINQUENT PARCEL.

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22   BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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24   SECTION 1.   Arkansas Code § 26-37-302(a), concerning the payment

25   required to redeem a tax-delinquent parcel, is amended to read as follows:

26   (a)   To redeem a tax-delinquent parcel with the county collector or the

27   Commissioner of State Lands or to purchase a tax-delinquent parcel at the

28   Commissioner of State Lands' sale, the redeemer or purchaser of the tax-

29   delinquent parcel shall pay all delinquent taxes, plus:

30   (1)   Ten percent (10%) simple interest for each year of

31   delinquency;

32   (2)   A̶ Except as provided in subsection (e) of this section, a

33   ten percent (10%) penalty for each year of the delinquency; and

34   (3)   The costs incurred by the county and the Commissioner of

35   State Lands.

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1   SECTION 2. Arkansas Code § 26-37-302, concerning the payment required

2 to redeem a tax-delinquent parcel, is amended to add an additional subsection

3 to read as follows:

4   (e)(1) As used in this section, "disabled veteran" means a person

5 described in § 26-3-306(a)(1)(A)(i).

6   (2) A disabled veteran is not subject to the penalty imposed

7 under subdivision (a)(2) of this section when redeeming a tax-delinquent

8 parcel owned by the disabled veteran if the disabled veteran:

9   (A) Submits a letter that meets the requirements stated in

10 § 26-3-306(b)(1)(A) to the Commissioner of State Lands; and

11   (B) Meets all other requirements to redeem the tax-

12 delinquent parcel under § 26-37-310.

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