

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

As Engrossed: H3/10/25

A Bill

HOUSE BILL 1658

5 By: Representative Nazarenko
6 By: Senator D. Wallace
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For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING THE PAYMENT OF
10 PROPERTY TAXES; TO DEFINE "DEPLOYMENT" FOR PURPOSES
11 OF THE EXCEPTION TO THE ASSESSMENT OF PENALTIES
12 RELATED TO PROPERTY TAXES; AND FOR OTHER PURPOSES.
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Subtitle

15 TO AMEND THE LAW CONCERNING THE PAYMENT
16 OF PROPERTY TAXES; AND TO DEFINE
17 "DEPLOYMENT" FOR PURPOSES OF THE
18 EXCEPTION TO THE ASSESSMENT OF PENALTIES
19 RELATED TO PROPERTY TAXES.
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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 § 26-36-201(d), concerning the dates property
25 taxes are due and payable, is amended to read as follows:

26 (d)(1)(A) A penalty shall not be assessed against a taxpayer who is a
27 member of the United States Armed Forces, reserve component of the armed
28 forces, or the National Guard during the taxpayer's deployment plus one (1)
29 tax year after the deployment ends.

30 (B) A taxpayer who is exempt from a penalty under
31 subdivision (d)(1)(A) of this section, within one (1) year of the end of the
32 taxpayer's deployment, shall provide to the county collector of the county
33 for which property taxes are due the taxpayer's DD Form 214 displaying his or
34 her date of deployment.

35 (2) As used in this subsection, "deployment" means assignment to
36 a duty location outside of the state on an active-duty order issued under



1 Title 10 of the United States Code regardless of whether the assignment is
2 inside or outside of the continental United States.

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/s/Nazarenko