

1 State of Arkansas  
2 89th General Assembly  
3 Regular Session, 2013  
4

# A Bill

HOUSE BILL 1711

5 By: Representative McLean  
6

## For An Act To Be Entitled

8 AN ACT TO AMEND THE PROPERTY TAX EXEMPTION FOR A  
9 SURVIVING SPOUSE OF A DECEASED VETERAN; TO ALLOW A  
10 SURVIVING SPOUSE OF A DECEASED VETERAN TO CLAIM A  
11 PROPERTY TAX EXEMPTION REGARDLESS OF SUBSEQUENT  
12 MARITAL STATUS; AND FOR OTHER PURPOSES.  
13  
14

## Subtitle

15 TO AMEND THE PROPERTY TAX EXEMPTION FOR A  
16 SURVIVING SPOUSE OF A DECEASED VETERAN;  
17 AND TO ALLOW A SURVIVING SPOUSE OF A  
18 DECEASED VETERAN TO CLAIM A PROPERTY TAX  
19 EXEMPTION REGARDLESS OF SUBSEQUENT  
20 MARITAL STATUS.  
21  
22  
23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
25

26 SECTION 1. Arkansas Code § 26-3-306(a)(1)(B)(iii) and (iv), concerning  
27 the property tax exemption for disabled veterans, surviving spouses, and  
28 minor children, are amended to read as follows:

29 (iii)~~(a)~~ The surviving spouse shall be entitled to  
30 the exemption provided for in this section ~~so long as the surviving spouse~~  
31 ~~remains unmarried~~ regardless of his or her marital status.

32 ~~(b) The surviving spouse's exemptions provided~~  
33 ~~for in this section are reinstated upon the termination of the surviving~~  
34 ~~spouse's subsequent marriage.~~

35 ~~(iv) A surviving spouse of a member of the United~~  
36 ~~States armed forces who died while on active duty shall be eligible for~~



1 ~~reinstatement of the homestead and personal property tax exemption upon~~  
2 ~~termination of a subsequent marriage and until the surviving spouse~~  
3 ~~remarries.~~

4  
5 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for  
6 assessment years beginning on or after January 1, 2013.

7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36