

Financial Relief for Arkansas Reservists and National Guard Members

Briefing Document

Subject: Proposed Financial Relief for Families of Deployed Arkansas Reservists and National Guard Members

I. Executive Summary

This document outlines a proposed legislative solution to address the financial strain experienced by the families of Arkansas Reservists and National Guard members when they are activated and deployed outside of the state. The proposal suggests suspending county personal property and real estate taxes for these individuals during their deployments, as well as for Arkansas active-duty service members stationed out of state who list Arkansas as their home of record. This aims to alleviate unexpected and sometimes significant financial burdens on these families.

II. Background and Problem Statement

- **Financial Hardship Due to Deployment:** Families of Arkansas Reservists and National Guard members face "unexpected and, sometimes significant, expenses" when their family member is deployed outside of Arkansas. This is primarily due to the absence of the service member's income and contributions to the household.
- **Vulnerability:** These expenses can place a considerable strain on families already coping with the emotional and logistical challenges of deployment.

III. Proposed Solution

- **Tax Suspension:** The proposed solution calls for "enacting Legislation to suspending County Personal Property and Real Estate Taxes" for eligible service members.
- **Targeted Beneficiaries:** The tax suspension would apply to:
 - ✓ Arkansas Reservists and National Guard members "during and for the duration of their deployments" outside the state.
 - ✓ Arkansas active-duty service members stationed at their base outside of Arkansas, who list Arkansas as their home of record.

IV. Key Themes and Ideas

- **Addressing Unexpected Costs:** The core issue is the financial burden placed on families due to unforeseen costs when a service member is deployed. The document specifically cites "unexpected and, sometimes significant, expenses."
- **Supporting Military Families:** This proposal aims to support military families during deployment. This highlights the commitment to supporting those who serve.

- **Targeted Relief:** The proposed solution is targeted at Arkansas residents in military service who are deployed out of state or stationed at out of state bases, making sure the relief reaches the appropriate individuals.
- **Specific Types of Tax Relief:** The specific tax relief proposed is the suspension of "County Personal Property and Real Estate Taxes," which offers an avenue of reducing a key area of financial burden on families.
- **Temporary Relief:** The tax suspension is temporary, lasting only "during and for the duration of their deployments" which implies a balance between support and overall fiscal responsibility.

V. Implications and Considerations

- **Legislative Action Required:** The proposal explicitly requires legislative action in order to implement the tax suspension.
- **County-Level Impact:** The suspension of county-level taxes will likely have implications for county revenues which may need to be considered and mitigated in the legislation.
- **Potential Expansion:** While this proposal only addresses tax relief, the issue of financial hardship may be alleviated through additional means.

VI. Conclusion

This proposal offers a concrete solution to a specific challenge faced by families of Arkansas military personnel. By suspending property taxes during deployments, the proposed legislation could significantly ease the financial burden faced by families while their loved ones serve the nation. Further investigation of its fiscal implications and legislative process are necessary for implementation.