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**ARIZONA TAX RESEARCH ASSOCIATION**

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## **ATRA Supports Proposition 130 (SCR1011)**

### *Constitutional Property Tax Exemptions*

ATRA supports Prop 130 because it restores the tax benefit provided to Arizona's disabled veterans that was struck down by the courts due to unconstitutional residency requirements. The exemption is provided to honorably discharged veterans and the amount of the exemption is based on the percentage of the veteran's service or nonservice connected disability as rated by the U.S. Department of Veterans Affairs.

Furthermore, ATRA believes it is good tax policy to move these modest property tax exemptions for veterans, widowers, and business personal property into state statute in order to provide our State Legislature the flexibility to react when circumstances change.

**Vote YES on Proposition 130!**