

STATE OF OKLAHOMA

2nd Session of the 59th Legislature (2024)

SENATE BILL 2037

By: Deevers

AS INTRODUCED

An Act relating to sales tax rebate; creating the Grocery Tax Relief Rebate Act; providing short title; stating intent; defining term; providing monthly rebate payment; prescribing calculation of rebate payment; requiring registration; providing exception; prescribing application requirements; prohibiting eligibility for claimed dependents and household members; requiring the Oklahoma Tax Commission to prescribe forms; authorizing application for rebate payment through the filing of tax returns; requiring notification upon change in household residence or death; requiring Commission to adjust certain payments; requiring the recapture of excess payments; requiring notification upon receipt of certain benefits; requiring the adjustment of rebate payment upon receipt of certain benefits; requiring the promulgation of rules; providing deadline for registry and forms; providing for noncodification; providing for codification; and providing an effective date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law not to be codified in the Oklahoma Statutes reads as follows:

This act shall be known and may be cited as the "Grocery Tax Relief Rebate Act".

1 SECTION 2. NEW LAW A new section of law not to be
2 codified in the Oklahoma Statutes reads as follows:

3 The Grocery Tax Relief Rebate Act shall ensure that no
4 individual or family pays sales tax on consumption expenditures that
5 occur below the federal poverty level.

6 SECTION 3. NEW LAW A new section of law to be codified
7 in the Oklahoma Statutes as Section 1399.1 of Title 68, unless there
8 is created a duplication in numbering, reads as follows:

9 A. As used in this section, "poverty guideline" shall mean the
10 annual income level for poverty as determined by the United States
11 Department of Health and Human Services for the year in which the
12 monthly rebate payment is claimed pursuant to this section.

13 B. Beginning in calendar year 2026 there shall be provided a
14 monthly rebate payment for individuals and households residing in
15 this state.

16 C. The rebate payment shall be calculated as follows:

17 1. For individuals, the monthly rebate payment shall be equal
18 to the poverty guideline for a single individual, multiplied by four
19 and fifty-hundredths percent (4.50%), and divided by twelve;

20 2. For married households with no dependents, the monthly
21 rebate payment shall be equal to the Poverty Guideline for two
22 person households, multiplied by four and fifty-hundredths percent
23 (4.50%), and divided by twelve;

1 3. For single households with dependents, the monthly rebate
2 payment shall be equal to the poverty guideline for a household
3 equal to the number of dependents plus one, multiplied by four and
4 fifty-hundredths percent (4.50%), and divided by twelve; and

5 4. For married households with dependents, the monthly rebate
6 payment shall be equal to the poverty guideline for a household
7 equal to the number of dependents plus two, multiplied by four and
8 fifty-hundredths percent (4.50%), and divided by twelve.

9 D. Except as provided in subsection F of this section, in order
10 to claim the rebate payment provided pursuant to this section the
11 individual or head of household shall apply through an online
12 registry on the website of the Oklahoma Tax Commission no later than
13 November 1 the year before the rebate payments are made.
14 Individuals shall reapply each year to continue receiving the
15 monthly rebate payments.

16 E. The following information shall be provided in the
17 application:

- 18 1. Name(s) of the individual or family;
 - 19 2. Social Security Number(s) of the individual or family,
20 including dependents;
 - 21 3. Address of the individual or family residence; and
 - 22 4. Routing and account numbers, if the claimants wish to
23 receive the rebate payment through direct deposit.
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1 F. No individual shall be eligible to receive the monthly
2 rebate payment provided in this section if they are claimed as a
3 dependent or as a member of a married household for a rebate payment
4 provided pursuant to this section.

5 G. The Tax Commission shall provide forms that may be filed
6 with an individual, head of household, or joint tax return to apply
7 for the monthly rebate payment for the calendar year subsequent to
8 the filing of the individual, head of household, or joint tax
9 return. Taxpayers electing to apply for the rebate payment pursuant
10 to this subsection shall not be required to apply in the online
11 registry, unless the number of dependents or members of the
12 household changes before the monthly payments begin.

13 H. If an individual or household member dies, or a household
14 moves out of this state, the Tax Commission shall be notified
15 through the online registry, and the Commission shall adjust the
16 monthly rebate payment for the remainder of the year. Any excess
17 rebate payments made due to a change in the household or residence
18 shall be recaptured by the Commission.

19 I. Households receiving monthly benefits through the federal
20 Supplemental Nutrition Assistance Program shall notify the
21 Commission through the online registry, including the monthly
22 benefit amount. For households receiving Supplemental Nutrition
23 Assistance Program benefits shall have the monthly rebate payment
24 reduced by an amount equal to the monthly benefit amount.

1 J. The Oklahoma Tax Commission shall promulgate rules to
2 effectuate the provisions of this section. The Commission shall
3 create an operational online registry on or before September 1,
4 2025, and make available an application form before the date that
5 2024 income tax returns are eligible to be filed.

6 SECTION 4. This act shall become effective November 1, 2024.

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