

<DateSubmitted>

HOUSE OF REPRESENTATIVES  
CONFERENCE COMMITTEE REPORT

Mr. President:  
Mr. Speaker:

The Conference Committee, to which was referred

**HB1926**

By: Sims of the House and Montgomery of the Senate

Title: Revenue and taxation; ad valorem taxation; additional homestead exemption; effective date.

Together with Engrossed Senate Amendments thereto, beg leave to report that we have had the same under consideration and herewith return the same with the following recommendations:

1. That the Senate recede from its amendment;
2. By adopting the following conference committee amendment to restore the title to read as follows

"An Act relating to revenue and taxation; amending 68 O.S. 2021, Section 2890, which relates to an additional homestead exemption; modifying certain qualifying income amount; and providing an effective date."

Respectfully submitted,

House Action \_\_\_\_\_ Date \_\_\_\_\_ Senate Action \_\_\_\_\_ Date \_\_\_\_\_

**SENATE CONFEREES: GCCA (must be signed out at a Senate GCCA meeting)**

Brooks \_\_\_\_\_  
Dossett \_\_\_\_\_  
Dugger \_\_\_\_\_  
Floyd \_\_\_\_\_  
Hall \_\_\_\_\_  
Haste \_\_\_\_\_  
Howard \_\_\_\_\_  
Jech \_\_\_\_\_  
Kidd \_\_\_\_\_  
Kirt \_\_\_\_\_

Matthews \_\_\_\_\_  
Montgomery \_\_\_\_\_  
Newhouse \_\_\_\_\_  
Pederson \_\_\_\_\_  
Pemberton \_\_\_\_\_  
Rader \_\_\_\_\_  
Rosino \_\_\_\_\_  
Simpson \_\_\_\_\_  
Weaver \_\_\_\_\_  
Thompson \_\_\_\_\_

1 ENGROSSED SENATE AMENDMENT  
TO

2 ENGROSSED HOUSE  
BILL NO. 1926

By: Sims and Boles of the House

3  
4 and

5 Montgomery of the Senate

6  
7 [ revenue and taxation - homestead exemption -  
8 qualifying income amount - effective date ]  
9

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11 AUTHOR: Add the following House Coauthor: Wolfley

12 AMENDMENT NO. 1. Page 1, strike the enacting clause

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14 Passed the Senate the 25th day of April, 2023.

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\_\_\_\_\_  
Presiding Officer of the Senate

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18 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,

19 2023.

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\_\_\_\_\_  
Presiding Officer of the House  
of Representatives

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1 ENGROSSED HOUSE  
2 BILL NO. 1926

By: Sims and Boles of the House  
and  
Montgomery of the Senate

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7 [ revenue and taxation - homestead exemption -  
8 qualifying income amount - effective date ]  
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12 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

13 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2890, is  
14 amended to read as follows:

15 Section 2890. A. In addition to the amount of the homestead  
16 exemption authorized and allowed in Section 2889 of this title, an  
17 additional exemption is hereby granted, to the extent of One  
18 Thousand Dollars (\$1,000.00) of the assessed valuation on each  
19 homestead of heads of households whose gross household income from  
20 all sources for the preceding calendar year did not exceed ~~Twenty-~~  
21 ~~five Thousand Dollars (\$25,000.00)~~ Thirty Thousand Dollars  
22 (\$30,000.00).

23 B. The term "gross household income" as used in this section  
24 means the gross amount of income of every type, regardless of the

1 source, received by all persons occupying the same household,  
2 whether such income was taxable or nontaxable for federal or state  
3 income tax purposes, including pensions, annuities, federal Social  
4 Security, unemployment payments, public assistance payments,  
5 alimony, support money, workers' compensation, loss-of-time  
6 insurance payments, capital gains and any other type of income  
7 received, and excluding gifts. The term "gross household income"  
8 shall not include any veterans' disability compensation payments or  
9 the amount of any federal stimulus or relief payments related to the  
10 COVID-19 virus. The term "head of household" as used in this  
11 section means a person who as owner or joint owner maintains a home  
12 and furnishes support for the home, furnishings, and other material  
13 necessities.

14 C. The application for the additional homestead exemption shall  
15 be made each year on or before March 15 or within thirty (30) days  
16 from and after receipt by the taxpayer of notice of valuation  
17 increase, whichever is later, and upon the form prescribed by the  
18 Oklahoma Tax Commission, which shall require the taxpayer to certify  
19 as to the amount of gross income. Upon request of the county  
20 assessor, the Oklahoma Tax Commission shall assist in verifying the  
21 correctness of the amount of the gross income.

22 D. For persons sixty-five (65) years of age or older as of  
23 March 15 and who have previously qualified for the additional  
24 homestead exemption, no annual application shall be required in

1 order to receive the exemption provided by this section; however,  
2 any person whose gross household income in any calendar year exceeds  
3 the amount specified in this section in order to qualify for the  
4 additional homestead exemption shall notify the county assessor and  
5 the additional exemption shall not be allowed for the applicable  
6 year. Any executor or administrator of an estate within which is  
7 included a homestead property exempt pursuant to the provisions of  
8 this section shall notify the county assessor of the change in  
9 status of the homestead property if such property is not the  
10 homestead of a person who would be eligible for the exemption  
11 provided by this section.

12 SECTION 2. This act shall become effective January 1, 2024.

13 Passed the House of Representatives the 14th day of March, 2023.

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15 \_\_\_\_\_  
16 Presiding Officer of the House  
of Representatives

17 Passed the Senate the \_\_\_ day of \_\_\_\_\_, 2023.

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19 \_\_\_\_\_  
20 Presiding Officer of the Senate  
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