

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 HOUSE JOINT
4 RESOLUTION 1039

By: Steagall

5
6 AS INTRODUCED

7
8 A Joint Resolution directing the Secretary of State
9 to refer to the people for their approval or
10 rejection a proposed amendment to Sections 8D, 8E and
11 8F of Article X of the Constitution of the State of
12 Oklahoma; modifying references to head of household;
13 replacing references to head of household with
14 reference to veterans; providing ballot title; and
15 directing filing.

16 SECTION 1. The Secretary of State shall refer to the people for
17 their approval or rejection, as and in the manner provided by law,
18 the following proposed amendment to Section 8D, 8E and 8F of Article
19 X of the Constitution of the State of Oklahoma to read as follows:

20 Section 8D. A. Despite any provision to the contrary,
21 beginning January 1, ~~2009~~ 2025, each ~~head of household~~ veteran who
22 has been honorably discharged from active service in any branch of
23 the Armed Forces of the United States or Oklahoma National Guard and
24 who has been certified by the United States Department of Veterans
Affairs or its successor to have a one-hundred-percent (100%)
permanent disability sustained through military action or accident

1 or resulting from disease contracted while in such active service or
2 the surviving spouse of such ~~head of household~~ veteran shall be
3 entitled to claim an exemption for the full amount of all household
4 personal property which is subject to ad valorem taxation and which
5 is not subject to any form of taxation in lieu of ad valorem
6 taxation.

7 B. In order to be eligible for the exemption authorized by this
8 section, the individual shall be required to prove residency within
9 the State of Oklahoma.

10 C. The Legislature shall be authorized to enact such laws as
11 may be necessary in order to implement the exemption provided by
12 this section; however, the exemption amount shall not be subject to
13 modification by such enactments and shall be for the full amount of
14 the valuation of any household personal property as otherwise
15 prescribed by this section.

16 Section 8E. A. Despite any provision to the contrary,
17 beginning January 1, ~~2006~~ 2025, each ~~head of household~~ veteran who
18 has been honorably discharged from active service in any branch of
19 the Armed Forces of the United States or Oklahoma National Guard and
20 who has been certified by the United States Department of Veterans
21 Affairs or its successor to have a one hundred percent (100%)
22 permanent disability sustained through military action or accident
23 or resulting from disease contracted while in such active service or
24 the surviving spouse of such ~~head of household~~ veteran shall be

1 entitled to claim an exemption for the full amount of the fair cash
2 value of the homestead.

3 B. In order to be eligible for the exemption authorized by this
4 section, the individual shall be required to prove residency within
5 the State of Oklahoma and must have previously qualified for the
6 homestead exemption authorized by law or be eligible for the
7 homestead exemption pursuant to law.

8 C. If a homestead otherwise eligible for the exemption
9 authorized by this section is transferred on or after January 1 of a
10 calendar year, another homestead property acquired by the qualifying
11 ~~head of household~~ veteran or by the surviving spouse of such
12 qualifying ~~head of household~~ veteran shall be exempt to the same
13 extent as the homestead property previously owned by such person or
14 persons for the year during which the new homestead is acquired and,
15 subject to the requirements of this section, for each year
16 thereafter.

17 Section 8F. A. Despite any provision to the contrary, and
18 except as otherwise provided by subsection D of this section,
19 beginning January 1, ~~2015~~ 2025, the surviving spouse of ~~the head of~~
20 ~~household~~ a veteran who is determined by the United States
21 Department of Defense or any branch of the United States military to
22 have died while in the line of duty shall be entitled to claim an
23 exemption for the full amount of the fair cash value of the
24 homestead until such surviving spouse remarries.

1 B. In order to be eligible for the exemption authorized by this
2 section, the surviving spouse shall be required to prove residency
3 within the State of Oklahoma and must have previously qualified for
4 the homestead exemption authorized by law or be eligible for the
5 homestead exemption pursuant to law.

6 C. If a homestead otherwise eligible for the exemption
7 authorized by this section is transferred on or after January 1 of a
8 calendar year, another homestead property acquired by the surviving
9 spouse shall be exempt to the same extent as the homestead property
10 previously owned by such person for the year during which the new
11 homestead is acquired and, subject to the requirements of this
12 section, for each year thereafter.

13 D. The provisions of this section shall be applicable for the
14 ~~2014~~ 2025 calendar year and all subsequent calendar years with
15 respect to an existing homestead property owned by the surviving
16 spouse of a person previously determined to have died while in the
17 line of duty by the United States Department of Defense or
18 applicable branch of the United States military.

19 SECTION 2. The Ballot Title for the proposed Constitutional
20 amendment as set forth in SECTION 1 of this resolution shall be in
21 the following form:

22 BALLOT TITLE

23 Legislative Referendum No. _____ State Question No. _____

24 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

1 This measure amends the Oklahoma Constitution. It amends
2 Sections 8D, 8E and 8F in Article 10. These sections all relate
3 to property tax exemptions. Some of the exemptions are for the
4 homestead of disabled veterans or surviving spouses of disabled
5 veterans or the surviving spouses of persons who were killed in
6 the line of duty during military service. One of the exemptions
7 is for personal property of a disabled veteran or the surviving
8 spouse of a disabled veteran. The amendments change references
9 to "head of household". The phrase "head of household" would be
10 replaced with references to a "veteran". The amendments would
11 be effective beginning with the 2025 calendar year and for each
12 year thereafter.

13 SHALL THE PROPOSAL BE APPROVED?

14 FOR THE PROPOSAL - YES _____

15 AGAINST THE PROPOSAL - NO _____

16 SECTION 3. The Chief Clerk of the House of Representatives,
17 immediately after the passage of this resolution, shall prepare and
18 file one copy thereof, including the Ballot Title set forth in
19 SECTION 2 hereof, with the Secretary of State and one copy with the
20 Attorney General.

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22 59-1-6148 MAH 12/15/22
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