

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE BILL 303

By: Stanley

AS INTRODUCED

An Act relating to ad valorem tax; amending 68 O.S. 2021, Sections 2905, 2906, and 2907, which relate to claims for property tax relief; modifying certain income limitation; authorizing claim for certain disabled service members and first responders; requiring the Oklahoma Tax Commission to submit certain information; modifying claim limit; updating statutory language; updating statutory references; making language gender neutral; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 2905, is amended to read as follows:

Section 2905. The provisions of Sections 2904 through 2911 of this title shall apply only to persons sixty-five (65) years of age or older; or to any totally disabled person, who is head of a household, was a resident of and domiciled in this state during the entire preceding calendar year, and whose gross household income does not exceed the amount ~~of Twelve Thousand Dollars (\$12,000.00)~~ determined by the United States Department of Housing and Urban Development to be seventy-five percent (75%) of the estimated median

1 income for the preceding year for the county or metropolitan
2 statistical area which includes the county for any calendar year;
3 and any person who has been honorably discharged from active service
4 in any branch of the Armed Forces of the United States or Oklahoma
5 National Guard and who has been certified by the United States
6 Department of Veterans Affairs to have a seventy-five percent (75%)
7 disability sustained through military action or accident, or
8 resulting from disease contracted while in the active service; any
9 person granted a disability retirement benefit by the Oklahoma
10 Police Pension and Retirement System, Oklahoma Firefighters Pension
11 and Retirement System, Oklahoma Law Enforcement Retirement System,
12 or the Oklahoma Wildlife Conservation Department Retirement Fund for
13 a disability incurred in the line of duty; and a surviving spouse of
14 such person, who is the head of a household and a resident of and
15 domiciled in this state during the entire preceding calendar year.

16 The provisions of these sections shall be administered by the
17 Oklahoma Tax Commission, which shall devise and furnish appropriate
18 forms for claims, reports of household income, proof of property
19 taxes paid, and such other forms as may be deemed necessary to
20 support claims made pursuant to said sections.

21 SECTION 2. AMENDATORY 68 O.S. 2021, Section 2906, is
22 amended to read as follows:

23 Section 2906. A. Any person sixty-five (65) years of age or
24 older or any totally disabled person, who is the head of a
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1 household, a resident of and domiciled in this state during the
2 entire preceding calendar year, and whose gross household income for
3 such year does not exceed ~~Twelve Thousand Dollars (\$12,000.00)~~ the
4 amount determined by the United States Department of Housing and
5 Urban Development to be seventy-five percent (75%) of the estimated
6 median income for the preceding year for the county or metropolitan
7 statistical area which includes the county may file a claim for
8 property tax relief on the amount of property taxes paid on the
9 household occupied by such person during the preceding calendar
10 year.

11 B. Any person who has been honorably discharged from active
12 service in any branch of the Armed Forces of the United States or
13 Oklahoma National Guard and who has been certified by the United
14 States Department of Veterans Affairs to have a seventy-five percent
15 (75%) disability sustained through military action or accident, or
16 resulting from disease contracted while in the active service; any
17 person granted a disability retirement benefit by the Oklahoma
18 Police Pension and Retirement System, Oklahoma Firefighters Pension
19 and Retirement System, Oklahoma Law Enforcement Retirement System,
20 or the Oklahoma Wildlife Conservation Department Retirement Fund for
21 a disability incurred in the line of duty; and a surviving spouse of
22 such person, who is the head of a household and a resident of and
23 domiciled in this state during the entire preceding calendar year
24 may file a claim for property tax relief on the amount of property

1 taxes paid on the household occupied by the person during the
2 preceding calendar year.

3 C. Each head of household shall be allowed to file only one
4 claim per year.

5 D. The Oklahoma Tax Commission shall provide information on the
6 income limitation provided in subsection A of this section to each
7 county assessor each year as soon as the information becomes
8 available.

9 SECTION 3. AMENDATORY 68 O.S. 2021, Section 2907, is
10 amended to read as follows:

11 Section 2907. A. The amount of any claim filed pursuant to
12 ~~Section 108 of this act~~ 2908 of this title shall be for the amount
13 of the property taxes paid by the claimant for the preceding
14 calendar year which exceeds one percent (1%) of the household
15 income, but no claim for property tax relief shall exceed ~~Two~~
16 ~~Hundred Dollars (\$200.00)~~ One Thousand Dollars (\$1,000.00).

17 B. The right to file a claim and to receive property tax relief
18 under the provisions of ~~this act~~ Sections 2904 through 2911 of this
19 title shall be personal to the claimant and shall not survive his or
20 her death, except that a surviving spouse of the claimant may
21 receive benefits hereunder upon the timely filing of a claim.

22 SECTION 4. This act shall become effective January 1, 2026.

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