

ENGROSSED HOUSE  
BILL NO. 1015

BY: ROACH, PAULK and GISH of  
the HOUSE

and

SHURDEN of the SENATE

AN ACT RELATING TO REVENUE AND TAXATION; PROHIBITING  
CERTAIN INMATES IN THE CUSTODY OF THE DEPARTMENT OF  
CORRECTIONS FROM BEING ELIGIBLE TO FILE CLAIMS FOR  
CERTAIN SALES TAX RELIEF; PROVIDING THAT OTHER  
MEMBERS OF THE HOUSEHOLDS OF SUCH INMATES ARE NOT  
PROHIBITED FROM FILING CERTAIN CLAIMS; PROVIDING  
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 to be codified  
in the Oklahoma Statutes as Section 5011.1 of Title 68, unless there  
is created a duplication in numbering, reads as follows:

Any inmate in the custody of the Department of Corrections  
during any part of a calendar year shall not be eligible to file a  
claim for sales tax relief pursuant to Section 5011 of this title  
for such calendar year. The provisions of this subsection shall not  
prohibit all other members of the household of an inmate from filing  
a claim based upon the personal exemptions to which the household  
members would be entitled pursuant to the provisions of the Oklahoma  
Income Tax Act.

SECTION 2. This act shall become effective September 1, 1991.

Passed the House of Representatives the 18th day of February,  
1991.

Speaker of the House of  
Representatives

Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 1991.

President of the Senate