

SHORT TITLE: Revenue and taxation; modifying income threshold to file claim for sales tax relief; effective date.

STATE OF OKLAHOMA

1st Session of the 46th Legislature (1997)

SENATE BILL NO. 239

By: Williams

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 5011, as amended by Section 2, Chapter 311, O.S.L. 1992 (68 O.S. Supp. 1996, Section 5011), which relates to the Sales Tax Relief Act; modifying limit of gross household income at or under which a claim for sales tax relief may be filed; defining term; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 5011, as amended by Section 2, Chapter 311, O.S.L. 1992 (68 O.S. Supp. 1996, Section 5011), is amended to read as follows:

Section 5011. A. Except as otherwise provided by this section, beginning with the calendar year 1990 and ~~for each~~ ending with calendar year ~~thereafter~~ 1997, any individual who is a resident of and is domiciled in this state during the entire calendar year for which the filing is made and whose gross household income for such year does not exceed Twelve Thousand Dollars (\$12,000.00) may file a claim for sales tax relief. Except as otherwise provided by this section, beginning with calendar year 1998, any individual who is a resident of and is domiciled in this state during the entire calendar year for which the filing is made may file a claim for

sales tax relief if the gross household income does not exceed the following amounts:

1. For an individual with one allowable personal exemption claimed and whose income tax filing status is single or married filing separately, Twelve Thousand Dollars (\$12,000.00);

2. For an individual with two allowable personal exemptions claimed and whose income tax filing status is married filing jointly, married filing separately, or head of household, Fifteen Thousand Dollars (\$15,000.00); or

3. For an individual with three or more allowable personal exemptions claimed and whose income tax filing status is married filing jointly, married filing separately or head of household, Twenty Thousand Dollars (\$20,000.00).

B. For calendar year 1990, the amount of the claim filed pursuant to ~~this act~~ the Sales Tax Relief Act shall be Twenty Dollars (\$20.00) multiplied by the number of personal exemptions to which the taxpayer would be entitled pursuant to the provisions of the Oklahoma Income Tax Act, Section 2351 et seq. of this title, except for the exemptions such taxpayer would be entitled to pursuant to Section 2358 of this title if such taxpayer or spouse is blind or sixty-five (65) years of age or older at the close of the tax year.

For calendar year 1991 and each year thereafter, the amount of the claim filed pursuant to ~~this act~~ the Sales Tax Relief Act shall be Forty Dollars (\$40.00) multiplied by the number of allowable personal exemptions. As used in the Sales Tax Relief Act, "allowable personal exemption" means a personal exemption to which the taxpayer would be entitled pursuant to the provisions of the Oklahoma Income Tax Act, except for:

1. The exemptions such taxpayer would be entitled to pursuant to Section 2358 of this title if such taxpayer or spouse is blind or sixty-five (65) years of age or older at the close of the tax year;

2. An exemption for a person convicted of a felony if during all or any part of the calendar year for which the claim is filed such person was an inmate in the custody of the Department of Corrections; or

3. An exemption for a person if during all or any part of the calendar year for which the claim is filed such person resided outside of this state.

~~B.~~ C. A person convicted of a felony shall not be permitted to file a claim for sales tax relief pursuant to the provisions of Sections 5010 through 5016 of this title for the period of time during which the person is an inmate in the custody of the Department of Corrections. Such period of time shall include the entire calendar year if the person is in the custody of the Department of Corrections during any part of the 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.

~~C.~~ D. The Department of Corrections shall withhold up to fifty percent (50%) of any money inmates receive for claims made pursuant to the Sales Tax Relief Act prior to September 1, 1991, for costs of incarceration.

SECTION 2. This act shall become effective November 1, 1997.

46-1-0099

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