

1 STATE OF OKLAHOMA

2 2nd Session of the 52nd Legislature (2010)

3 SENATE BILL 1314

By: Ford

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2001, Section 5011, as last amended by Section
9 15, Chapter 322, O.S.L. 2004 (68 O.S. Supp. 2009,
10 Section 5011), which relates to the Oklahoma Sales
11 Tax Relief Act; modifying amount of relief for
12 specified claimants; and providing an effective date.

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

14 SECTION 1. AMENDATORY 68 O.S. 2001, Section 5011, as
15 amended by Section 15, Chapter 322, O.S.L. 2004 (68 O.S. Supp. 2009,
16 Section 5011), is amended to read as follows:

17 Section 5011. A. Except as otherwise provided by this section,
18 beginning with the calendar year 1990 and for each calendar year
19 through 1998, and for calendar year 2003, any individual who is a
20 resident of and is domiciled in this state during the entire
21 calendar year for which the filing is made and whose gross household
22 income for such year does not exceed Twelve Thousand Dollars
23 (\$12,000.00) may file a claim for sales tax relief.

24 B. For calendar years 1999, 2002 and 2004, any individual who
is a resident of and is domiciled in this state during the entire

1 calendar year for which the filing is made may file a claim for
2 sales tax relief if the gross household income for such year does
3 not exceed the following amounts:

4 1. For an individual not subject to the provisions of paragraph
5 2 of this subsection and claiming no allowable personal exemption
6 other than the allowable personal exemption for that individual or
7 the spouse of that individual, Fifteen Thousand Dollars
8 (\$15,000.00); or

9 2. For an individual claiming one or more allowable personal
10 exemptions other than the allowable personal exemption for that
11 individual or the spouse of that individual, an individual with a
12 physical disability constituting a substantial handicap to
13 employment, or an individual who is sixty-five (65) years of age or
14 older at the close of the tax year, Thirty Thousand Dollars
15 (\$30,000.00).

16 C. For calendar years 2000, 2001, 2005 and following, an
17 individual who is a resident of and is domiciled in this state
18 during the entire calendar year for which the filing is made may
19 file a claim for sales tax relief if the gross household income for
20 such year does not exceed the following amounts:

21 1. For an individual not subject to the provisions of paragraph
22 2 of this subsection and claiming no allowable personal exemption
23 other than the allowable personal exemption for that individual or
24

1 the spouse of that individual, Twenty Thousand Dollars (\$20,000.00);
2 or

3 2. For an individual claiming one or more allowable personal
4 exemptions other than the allowable personal exemption for that
5 individual or the spouse of that individual, an individual with a
6 physical disability constituting a substantial handicap to
7 employment, or an individual who is sixty-five (65) years of age or
8 older at the close of the tax year, Fifty Thousand Dollars
9 (\$50,000.00).

10 D. The amount of the claim filed pursuant to the Sales Tax
11 Relief Act shall be Forty Dollars (\$40.00) multiplied by the number
12 of allowable personal exemptions; provided, if a taxpayer is
13 eligible to file a claim by virtue of being sixty-five (65) years of
14 age or older at the close of the tax year and such taxpayer's gross
15 household income for such year does not exceed Twenty-five Thousand
16 Dollars (\$25,000.00), the amount of the claim filed pursuant to the
17 Sales Tax Relief Act shall be Eighty Dollars (\$80.00) multiplied by
18 the number of allowable personal exemptions. As used in the Sales
19 Tax Relief Act, "allowable personal exemption" means a personal
20 exemption to which the taxpayer would be entitled pursuant to the
21 provisions of the Oklahoma Income Tax Act, except for:

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

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

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

8 E. A person convicted of a felony shall not be permitted to
9 file a claim for sales tax relief pursuant to the provisions of
10 Sections 5010 through 5016 of this title for the period of time
11 during which the person is an inmate in the custody of the
12 Department of Corrections. Such period of time shall include the
13 entire calendar year if the person is in the custody of the
14 Department of Corrections during any part of the calendar year. The
15 provisions of this subsection shall not prohibit all other members
16 of the household of an inmate from filing a claim based upon the
17 personal exemptions to which the household members would be entitled
18 pursuant to the provisions of the Oklahoma Income Tax Act.

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

23 G. For purposes of Section 139.105 of Title 17 of the Oklahoma
24 Statutes, the gross household income of any individual who may file

1 a claim for sales tax relief shall not exceed Twelve Thousand
2 Dollars (\$12,000.00).

3 SECTION 2. This act shall become effective January 1, 2011.
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