

1 STATE OF OKLAHOMA

2 1st Session of the 52nd Legislature (2009)

3 SENATE BILL 330

By: Burrage

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7 AS INTRODUCED

8 An Act relating to revenue and taxation; amending 68  
9 O.S. 2001, Section 2949, as amended by Section 13,  
10 Chapter 447, O.S.L. 2004 (68 O.S. Supp. 2008, Section  
11 2949), which relates to personal property tax;  
12 modifying income eligibility for certain personal  
13 property tax exemption; defining term; and providing  
14 an effective date.

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

16 SECTION 1. AMENDATORY 68 O.S. 2001, Section 2949, as  
17 amended by Section 13, Chapter 447, O.S.L. 2004 (68 O.S. Supp. 2008,  
18 Section 2949), is amended to read as follows:

19 Section 2949. A. Beginning with the year 1990 and for each  
20 year thereafter, any person sixty-two (62) years of age or older,  
21 who is the head of a household, is a resident of and is domiciled in  
22 this state during the entire preceding calendar year, whose gross  
23 household income for the preceding year did not exceed ~~Ten Thousand~~  
24 ~~Dollars (\$10,000.00)~~ the greater of Twenty-two Thousand Dollars

1 (\$22,000.00) or fifty percent (50%) of the median income for the  
2 county or metropolitan statistical area which includes such county  
3 in which the person is domiciled and owns and resides in a  
4 manufactured home which is located on land not owned by the owner of  
5 the manufactured home may receive an exemption on the manufactured  
6 home in an amount equal to Two Thousand Dollars (\$2,000.00).

7 B. The application for the exemption provided by this section  
8 shall be made each year on or before March 15 or within thirty (30)  
9 days from and after the receipt by the taxpayer of notice of  
10 valuation increase, whichever is later and upon the form prescribed  
11 by the Oklahoma Tax Commission, which shall require the taxpayer to  
12 certify as to the amount of gross income. Upon request of the  
13 county assessor, the Tax Commission shall assist in verifying the  
14 correctness of the amount of said gross income. The form prescribed  
15 by the Oklahoma Tax Commission pursuant to this section shall state  
16 in bold letters that the form is to be returned to the county  
17 assessor of the county in which the manufactured home is located.

18 C. For persons sixty-five (65) years of age or older as of  
19 March 15 and who have previously qualified for the exemption  
20 provided by this section, no annual application shall be required in  
21 order to receive the exemption provided by this section; however,  
22 any person whose gross household income in any calendar year exceeds  
23 the amount specified in this section in order to qualify for the  
24 exemption provided by this section shall notify the county assessor

1 and the exemption shall not be allowed for the applicable year. Any  
2 executor or administrator of an estate within which is included a  
3 homestead property exempt pursuant to the provisions of this section  
4 shall notify the county assessor of the change in status of the  
5 homestead property if such property is not the homestead of a person  
6 who would be eligible for the exemption provided by this section.

7 D. As used in this section:

8 1. "Gross household income" means the gross amount of income of  
9 every type, regardless of the source, received by all persons  
10 occupying the same household, whether such income was taxable or  
11 nontaxable for federal or state income tax purposes, including  
12 pensions, annuities, federal Social Security, unemployment payments,  
13 veterans' disability compensation, public assistance payments,  
14 alimony, support money, workers' compensation, loss-of-time  
15 insurance payments, capital gains and any other type of income  
16 received, and excluding gifts; and

17 2. "Head of household" means a person who as owner or joint  
18 owner maintains a home and furnishes the support for said home,  
19 furnishings, and other material necessities.

20 3. "Median income for the county" is the amount determined by  
21 the United States Department of Housing and Urban Development for  
22 the preceding year to be the estimated median income for the county  
23 or metropolitan statistical area which includes such county in which  
24 the manufactured home is located.

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SECTION 2. This act shall become effective January 1, 2010.

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