

1 STATE OF OKLAHOMA

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

3 SENATE BILL 331

By: Burrage

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2001, Sections 2904, 2905, 2906, 2907, 2908,
9 2909 and 2911, which relate to income tax credit for
10 property tax relief; updating references; defining
11 term; modifying income measurement and eligibility as
12 applied to specified provisions; modifying
13 eligibility for certain claimants for property tax
14 relief; modifying amount of claim which may be filed;
15 and providing an effective date.

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

17 SECTION 1. AMENDATORY 68 O.S. 2001, Section 2904, is
18 amended to read as follows:

19 Section 2904. The following words when used in Sections ~~104~~
20 ~~through 111~~ 2904 through 2911 of this ~~act~~ title shall have the
21 following meanings, unless otherwise qualified by the context:

22 1. "Claimant" means a person who has filed a claim pursuant to
23 Section ~~106~~ 2906 of this ~~act~~. title;

24 2. "Disabled person" means a person unable to engage in any
substantial gainful activity by reason of a medically determined
physical or mental impairment which can be expected to last for a

1 continuous period of twelve (12) months or more. Proof of
2 disability may be established by certification by an agency of state
3 government, an insurance company, or as may be required by the
4 Oklahoma Tax Commission. Eligibility to receive disability benefits
5 under the Federal Social Security Act shall constitute proof of
6 disability, for purposes of ~~said~~ the sections-;

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

16 4. "Head of household" means a person who as owner or joint
17 owner maintains a home and furnishes his or her own support for ~~said~~
18 the home, furnishings and other material necessities-;

19 5. "Household" means any house, dwelling or other type of
20 living quarters, and the real property thereof, occupied by the
21 owner or joint owners as a residence, subject to ad valorem
22 taxation-;

23 6. "Median income for the county" means the amount determined
24 by the United States Department of Housing and Urban Development for

1 the preceding year to be the estimated median income for the county
2 or metropolitan statistical area which includes such county; and

3 7. "Property taxes" means the ad valorem taxes on the household
4 actually paid by the head of the household for the preceding
5 calendar year.

6 SECTION 2. AMENDATORY 68 O.S. 2001, Section 2905, is
7 amended to read as follows:

8 Section 2905. The provisions of Sections 2904 through 2911 of
9 this title shall apply only to persons sixty-five (65) years of age
10 or older or to any totally disabled person, who is head of a
11 household, was a resident of and domiciled in this state during the
12 entire preceding calendar year, and whose gross household income
13 from all sources for the preceding calendar year does not exceed ~~the~~
14 ~~amount of Twelve Thousand Dollars (\$12,000.00) for any calendar year~~
15 the greater of Twenty-two Thousand Dollars (\$22,000.00) or fifty
16 percent (50%) of the median income for the county or metropolitan
17 statistical area which includes such county in which the claimant's
18 household is located. The provisions of these sections shall be
19 administered by the Oklahoma Tax Commission, which shall devise and
20 furnish appropriate forms for claims, reports of household income,
21 proof of property taxes paid, and such other forms as may be deemed
22 necessary to support claims made pursuant to ~~said sections~~ Sections
23 2904 through 2911 of this title.

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1 SECTION 3. AMENDATORY 68 O.S. 2001, Section 2906, is
2 amended to read as follows:

3 Section 2906. Any person sixty-five (65) years of age or older
4 or any totally disabled person, who is the head of a household, a
5 resident of and domiciled in this state during the entire preceding
6 calendar year, and whose gross household income from all sources for
7 such year does not exceed ~~Twelve Thousand Dollars (\$12,000.00)~~ the
8 greater of Twenty-two Thousand Dollars (\$22,000.00) or fifty percent
9 (50%) of the median income for the county or metropolitan
10 statistical area which includes such county in which the claimant's
11 household is located may file a claim for property tax relief on the
12 amount of property taxes paid on the household occupied by such
13 person during the preceding calendar year. Each head of household
14 shall be allowed to file only one claim per year.

15 SECTION 4. AMENDATORY 68 O.S. 2001, Section 2907, is
16 amended to read as follows:

17 Section 2907. A. The amount of any claim filed pursuant to
18 ~~Section 108 of this act~~ 2908 of this title shall be for the amount
19 of the property taxes paid by the claimant for the preceding
20 calendar year which exceeds one percent (1%) of the gross household
21 income from all sources, but no claim for property tax relief shall
22 exceed the greater of Two Hundred Dollars (\$200.00) or eight-tenths
23 of one percent (.8%) of the median income for the county or

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1 metropolitan statistical area which includes such county in which
2 the claimant's household is located.

3 B. The right to file a claim and to receive property tax relief
4 under the provisions of this act shall be personal to the claimant
5 and shall not survive ~~his~~ the claimant's death, except that a
6 surviving spouse of the claimant may receive benefits hereunder upon
7 the timely filing of a claim.

8 SECTION 5. AMENDATORY 68 O.S. 2001, Section 2908, is
9 amended to read as follows:

10 Section 2908. All claims for relief in respect to property
11 taxes authorized by Sections ~~104 through 111 of this act~~ 2904
12 through 2911 of this title shall be received by and in the
13 possession of the Oklahoma Tax Commission on or before ~~June 30,~~
14 ~~1992, for property taxes paid for the year 1991, and on or before~~
15 June 30 each year ~~thereafter~~ for property taxes paid for the
16 preceding calendar year. Claimants shall be allowed a direct credit
17 against income taxes owed by such claimant to the State of Oklahoma
18 for the amount of ~~his~~ the claimant's claim, in which case such claim
19 shall be filed with claimant's income tax return.

20 SECTION 6. AMENDATORY 68 O.S. 2001, Section 2909, is
21 amended to read as follows:

22 Section 2909. Every person filing a claim under Sections ~~104~~
23 ~~through 111 of this act~~ 2904 through 2911 of this title shall
24 furnish the Oklahoma Tax Commission information and proof of age,

1 household members, disability, amount of property taxes paid,
2 changes, if any, of households, amount of gross income of household,
3 and such other information as the ~~Oklahoma~~ Tax Commission may
4 require. Claims and supporting proof must be on forms prescribed by
5 the ~~Oklahoma~~ Tax Commission.

6 SECTION 7. AMENDATORY 68 O.S. 2001, Section 2911, is
7 amended to read as follows:

8 Section 2911. Claims for property tax relief filed under
9 Sections ~~104 through 111 of this act~~ 2904 through 2911 of this title
10 shall be allowed as a direct tax credit on the taxpayer's individual
11 income tax return filed for the calendar year 1991 and each year
12 thereafter. In all cases where claimants have no income tax
13 liability or where the property tax relief authorized by this act
14 exceeds the claimant's income tax liability, such claim, or any
15 balance thereof, shall be paid out in the same manner and out of the
16 same fund as refunds of income taxes are paid and so much of ~~said~~
17 the fund as is necessary for such purposes is hereby appropriated.

18 SECTION 8. This act shall become effective January 1, 2010.

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20 52-1-99 JCR 3/6/2009 3:52:57 AM

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