

1 STATE OF OKLAHOMA

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

3 SENATE BILL 567

By: Rice

4  
5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2001, Section 5011, as amended by Section 15,  
9 Chapter 322, O.S.L. 2004 (68 O.S. Supp. 2008, Section  
10 5011), which relates to the Sales Tax Relief Act;  
11 deleting obsolete language; modifying time period for  
12 which certain provision applies; providing for claim  
13 during certain time period for specified amount based  
14 on certain income level; providing for claim during  
15 certain time period for specified amount based on  
16 certain range in income levels; specifying amount of  
17 claim based on certain provisions; requiring Oklahoma  
18 Tax Commission to adjust certain amounts to reflect  
19 price inflation; specifying basis for, and  
20 application of, adjustment; and providing an  
21 effective date.

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

23 SECTION 1. AMENDATORY 68 O.S. 2001, Section 5011, as  
24 amended by Section 15, Chapter 322, O.S.L. 2004 (68 O.S. Supp. 2008,  
25 Section 5011), is amended to read as follows:

26 Section 5011. A. ~~Except as otherwise provided by this section,~~  
27 ~~beginning with the calendar year 1990 and for each calendar year~~  
28 ~~through 1998, and for calendar year 2003, any individual who is a~~  
29 ~~resident of and is domiciled in this state during the entire~~

1 ~~calendar year for which the filing is made and whose gross household~~  
2 ~~income for such year does not exceed Twelve Thousand Dollars~~  
3 ~~(\$12,000.00) may file a claim for sales tax relief.~~

4 ~~B. For calendar years 1999, 2002 and 2004, any individual who~~  
5 ~~is a resident of and is domiciled in this state during the entire~~  
6 ~~calendar year for which the filing is made may file a claim for~~  
7 ~~sales tax relief if the gross household income for such year does~~  
8 ~~not exceed the following amounts:~~

9 ~~1. For an individual not subject to the provisions of paragraph~~  
10 ~~2 of this subsection and claiming no allowable personal exemption~~  
11 ~~other than the allowable personal exemption for that individual or~~  
12 ~~the spouse of that individual, Fifteen Thousand Dollars~~  
13 ~~(\$15,000.00); or~~

14 ~~2. For an individual claiming one or more allowable personal~~  
15 ~~exemptions other than the allowable personal exemption for that~~  
16 ~~individual or the spouse of that individual, an individual with a~~  
17 ~~physical disability constituting a substantial handicap to~~  
18 ~~employment, or an individual who is sixty five (65) years of age or~~  
19 ~~older at the close of the tax year, Thirty Thousand Dollars~~  
20 ~~(\$30,000.00).~~

21 ~~C. For calendar years 2000, 2001, 2005 and following, 2006,~~  
22 ~~2007, 2008 and 2009, an individual who is a resident of and is~~  
23 ~~domiciled in this state during the entire calendar year for which~~  
24 ~~the filing is made may file a claim for sales tax relief for the~~

1 amount provided in subparagraph a of paragraph 1 of subsection D of  
2 this section if the gross household income for such year does not  
3 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, Twenty Thousand Dollars (\$20,000.00);  
8 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, Fifty Thousand Dollars  
15 (\$50,000.00).

16 B. For calendar year 2010 and all subsequent years, 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 for the amount provided in  
20 subparagraph b of paragraph 1 of subsection D of this section if the  
21 gross household income for such year does not exceed the following  
22 amounts:

23 1. For an individual not subject to the provisions of paragraph  
24 2 of this subsection and claiming no allowable personal exemption

1 other than the allowable personal exemption for that individual or  
2 the spouse of that individual, Twenty Thousand Dollars (\$20,000.00)  
3 or such amount as is determined by the Oklahoma Tax Commission  
4 pursuant to subsection H of this section; or

5 2. For an individual claiming one or more allowable personal  
6 exemptions other than the allowable personal exemption for that  
7 individual or the spouse of that individual, an individual with a  
8 physical disability constituting a substantial handicap to  
9 employment, or an individual who is sixty-five (65) years of age or  
10 older at the close of the tax year, Fifty Thousand Dollars  
11 (\$50,000.00) or such amount as is determined by the Oklahoma Tax  
12 Commission pursuant to subsection H of this section.

13 C. For calendar year 2011 and all subsequent years, an  
14 individual who is a resident of and is domiciled in this state  
15 during the entire calendar year for which the filing is made may  
16 file a claim for sales tax relief for the amount provided in  
17 subparagraph c of paragraph 1 of subsection D of this section if the  
18 gross household income for such year:

19 1. For an individual not subject to the provisions of paragraph  
20 2 of this subsection and claiming no allowable personal exemption  
21 other than the allowable personal exemption for that individual or  
22 the spouse of that individual, is greater than Twenty Thousand  
23 Dollars (\$20,000.00) but does not exceed Thirty Thousand Dollars  
24

1 (\$30,000.00) or such amounts as are determined by the Oklahoma Tax  
2 Commission pursuant to subsection H of this section; 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, is greater than Fifty Thousand  
9 Dollars (\$50,000.00) but does not exceed Sixty Thousand Dollars  
10 (\$60,000.00) or such amounts as are determined by the Oklahoma Tax  
11 Commission pursuant to subsection H of this section.

12 D. 1. The amount of the claim filed pursuant to ~~the Sales Tax~~  
13 ~~Relief Act:~~

14 a. subsection A of this section shall be Forty Dollars  
15 (\$40.00) multiplied by the number of allowable  
16 personal exemptions,

17 b. subsection B of this section shall be Sixty Dollars  
18 (\$60.00) multiplied by the number of allowable  
19 personal exemptions, and

20 c. subsection C of this section shall be Thirty Dollars  
21 (\$30.00) multiplied by the number of allowable  
22 personal exemptions.

23 2. As used in the Sales Tax Relief Act, "allowable personal  
24 exemption" means a personal exemption to which the taxpayer would be

1 entitled pursuant to the provisions of the Oklahoma Income Tax Act,  
2 except for:

3 ~~1. The~~

4 a. the exemptions such taxpayer would be entitled to  
5 pursuant to Section 2358 of this title if such  
6 taxpayer or spouse is blind or sixty-five (65) years  
7 of age or older at the close of the tax year~~7~~1

8 ~~2. An~~

9 b. an exemption for a person convicted of a felony if  
10 during all or any part of the calendar year for which  
11 the claim is filed such person was an inmate in the  
12 custody of the Department of Corrections~~7~~1 or

13 ~~3. An~~

14 c. an exemption for a person if during all or any part of  
15 the calendar year for which the claim is filed such  
16 person resided outside of this state.

17 E. A person convicted of a felony shall not be permitted to  
18 file a claim for sales tax relief pursuant to the provisions of  
19 ~~Sections 5010 through 5016 of this title~~ the Sales Tax Relief Act  
20 for the period of time during which the person is an inmate in the  
21 custody of the Department of Corrections. Such period of time shall  
22 include the entire calendar year if the person is in the custody of  
23 the Department of Corrections during any part of the calendar year.  
24 The provisions of this subsection shall not prohibit all other

1 members of the household of an inmate from filing a claim based upon  
2 the personal exemptions to which the household members would be  
3 entitled pursuant to the provisions of the Oklahoma Income Tax Act.

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

8 G. For purposes of Section 139.105 of Title 17 of the Oklahoma  
9 Statutes, the gross household income of any individual who may file  
10 a claim for sales tax relief shall not exceed Twelve Thousand  
11 Dollars (\$12,000.00).

12 H. For all taxable years beginning after December 31, 2010, the  
13 Oklahoma Tax Commission shall adjust gross household income amounts  
14 provided pursuant to subsections B and C of this section. Such  
15 adjustment shall reflect price inflation for the preceding year as  
16 measured by an index, to be established by the Tax Commission, which  
17 reflects the price for all goods and services for Oklahoma  
18 consumers. Such adjustment for price inflation shall be applied in  
19 the year immediately following the year for which the inflation  
20 measure is calculated.

21 SECTION 2. This act shall become effective November 1, 2009.

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23 52-1-309 JCR 3/6/2009 5:21:43 AM

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