

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 1st Session of the 53rd Legislature (2011)

4 HOUSE BILL 1293

 By: Derby and Jackson

7 AS INTRODUCED

8 [revenue and taxation - modifying income eligibility
9 limitations - effective date]

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

13 SECTION 1. AMENDATORY 68 O.S. 2001, Section 2890, as
14 amended by Section 8, Chapter 447, O.S.L. 2004 (68 O.S. Supp. 2010,
15 Section 2890), is amended to read as follows:

16 Section 2890. A. In addition to the amount of the homestead
17 exemption authorized and allowed in Section 2889 of this title, an
18 additional exemption is hereby granted, to the extent of One
19 Thousand Dollars (\$1,000.00) of the assessed valuation on each
20 homestead of heads of households whose gross household income from
21 all sources for the preceding calendar year did not exceed ~~Twenty~~
22 ~~Thousand Dollars (\$20,000.00)~~ the greater of Twenty-two Thousand
23 Dollars (\$22,000.00) or fifty percent (50%) of the median income

1 published by the United States Department of Housing and Urban
2 Development (HUD median income) for such year for the county in
3 which the property of the claimant exists.

4 B. The term "gross household income" as used in this section
5 means the gross amount of income of every type, regardless of the
6 source, received by all persons occupying the same household,
7 whether such income was taxable or nontaxable for federal or state
8 income tax purposes, including pensions, annuities, federal Social
9 Security, unemployment payments, veterans' disability compensation,
10 public assistance payments, alimony, support money, workers'
11 compensation, loss-of-time insurance payments, capital gains and any
12 other type of income received, and excluding gifts. The term "head
13 of household" as used in this section means a person who as owner or
14 joint owner maintains a home and furnishes support for the home,
15 furnishings, and other material necessities.

16 C. The application for the additional homestead exemption shall
17 be made each year on or before March 15 or within thirty (30) days
18 from and after receipt by the taxpayer of notice of valuation
19 increase, whichever is later, and upon the form prescribed by the
20 Oklahoma Tax Commission, which shall require the taxpayer to certify
21 as to the amount of gross income. Upon request of the county
22 assessor, the Oklahoma Tax Commission shall assist in verifying the
23 correctness of the amount of the gross income.

1 D. For persons sixty-five (65) years of age or older as of
2 March 15 and who have previously qualified for the additional
3 homestead exemption, no annual application shall be required in
4 order to receive the exemption provided by this section; however,
5 any person whose gross household income in any calendar year exceeds
6 the amount specified in this section in order to qualify for the
7 additional homestead exemption shall notify the county assessor and
8 the additional exemption shall not be allowed for the applicable
9 year. Any executor or administrator of an estate within which is
10 included a homestead property exempt pursuant to the provisions of
11 this section shall notify the county assessor of the change in
12 status of the homestead property if such property is not the
13 homestead of a person who would be eligible for the exemption
14 provided by this section.

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

17 Section 2905. The provisions of Sections 2904 through 2911 of
18 this title shall apply only to persons sixty-five (65) years of age
19 or older or to any totally disabled person, who is head of a
20 household, was a resident of and domiciled in this state during the
21 entire preceding calendar year, and whose gross household income
22 does not exceed the amount of ~~Twelve Thousand Dollars (\$12,000.00)~~
23 for any calendar year the greater of Twenty-two Thousand Dollars

1 (\$22,000.00) or fifty percent (50%) of the median income published
2 by the United States Department of Housing and Urban Development
3 (HUD median income) for such year for the county in which the
4 property of the claimant exists. The provisions of these sections
5 shall be administered by the Oklahoma Tax Commission, which shall
6 devise and furnish appropriate forms for claims, reports of
7 household income, proof of property taxes paid, and such other forms
8 as may be deemed necessary to support claims made pursuant to said
9 sections.

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

12 Section 2906. Any person sixty-five (65) years of age or older
13 or any totally disabled person, who is the head of a household, a
14 resident of and domiciled in this state during the entire preceding
15 calendar year, and whose gross household income for such year does
16 not exceed ~~Twelve Thousand Dollars (\$12,000.00)~~ the greater of
17 Twenty-two Thousand Dollars (\$22,000.00) or fifty percent (50%) of
18 the median income published by the United States Department of
19 Housing and Urban Development (HUD median income) for such year for
20 the county in which the property of the claimant exists may file a
21 claim for property tax relief on the amount of property taxes paid
22 on the household occupied by such person during the preceding
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1 calendar year. Each head of household shall be allowed to file only
2 one claim per year.

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

5 Section 2907. A. The amount of any claim filed pursuant to
6 Section ~~108~~ 2908 of this ~~act~~ title shall be for the amount of the
7 property taxes paid by the claimant for the preceding calendar year
8 which exceeds one percent (1%) of the gross household income, but no
9 claim for property tax relief shall exceed the greater of eight-
10 tenths of one percent (8/10 of 1%) of the median income published by
11 the United States Department of Housing and Urban Development (HUD
12 median income) for such year for the county in which the property of
13 the claimant exists or Two Hundred Dollars (\$200.00).

14 B. The right to file a claim and to receive property tax relief
15 under the provisions of this act shall be personal to the claimant
16 and shall not survive his death, except that a surviving spouse of
17 the claimant may receive benefits hereunder upon the timely filing
18 of a claim.

19 SECTION 5. This act shall become effective January 1, 2012.

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21 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
22 03-03-2011 - DO PASS, As Amended and Coauthored.

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