

1 STATE OF OKLAHOMA

2 1st Session of the 53rd Legislature (2011)

3 HOUSE BILL 1487

By: Brumbaugh

4  
5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2001, Section 2949, as amended by Section 13,  
9 Chapter 447, O.S.L. 2004 (68 O.S. Supp. 2010, Section  
10 2949), which relates to exemption from ad valorem  
11 taxation; modifying qualifying income limit for  
12 purposes of manufactured home exemption; and  
13 providing an effective date.

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

15 SECTION 1. AMENDATORY 68 O.S. 2001, Section 2949, as  
16 amended by Section 13, Chapter 447, O.S.L. 2004 (68 O.S. Supp. 2010,  
17 Section 2949), is amended to read as follows:

18 Section 2949. A. Beginning with the year 1990 and for each  
19 year thereafter, any person sixty-two (62) years of age or older,  
20 who is the head of a household, is a resident of and is domiciled in  
21 this state during the entire preceding calendar year, whose gross  
22 household income for the preceding year did not exceed ~~Ten Thousand~~  
23 ~~Dollars (\$10,000.00)~~ the greater of Twenty-two Thousand Dollars  
24 (\$22,000.00) or fifty percent (50%) of the median income published  
by the U.S. Department of Housing and Urban Development (HUD median

1 income) for such year for the county in which the claimant's  
2 property exists and owns and resides in a manufactured home which is  
3 located on land not owned by the owner of the manufactured home may  
4 receive an exemption on the manufactured home in an amount equal to  
5 Two Thousand Dollars (\$2,000.00).

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

17 C. For persons sixty-five (65) years of age or older as of  
18 March 15 and who have previously qualified for the exemption  
19 provided by this section, no annual application shall be required in  
20 order to receive the exemption provided by this section; however,  
21 any person whose gross household income in any calendar year exceeds  
22 the amount specified in this section in order to qualify for the  
23 exemption provided by this section shall notify the county assessor  
24 and the exemption shall not be allowed for the applicable year. Any

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

6 D. As used in this section:

7 1. "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; and

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

19 SECTION 2. This act shall become effective November 1, 2011.

20

21 53-1-6022 MAH 01/05/11

22

23

24