

1 ENGROSSED SENATE AMENDMENT  
TO

2 ENGROSSED HOUSE  
3 BILL NO. 2621

By: Reynolds and Bennett of the  
House

4 and

5 Brecheen of the Senate

6  
7 [ revenue and taxation - providing exempt treatment  
8 for homestead of surviving spouse of certain persons  
injured at military facility - effective date ]

9  
10 AMENDMENT NO. 1. Page 1, strike the stricken title, enacting clause  
and entire bill and insert

11  
12 "An Act relating to ad valorem taxes; directing the  
13 Secretary of State to refer to the people for their  
approval or rejection a proposed amendment to Section  
14 8E of Article X of the Oklahoma Constitution;  
allowing qualified veteran or surviving spouse who  
15 acquires a new homestead property to obtain specified  
exemption in the same year during which an exemption  
was claimed for previous homestead property;  
16 providing ballot title; directing filing; directing  
the Secretary of State to refer to the people for  
17 their approval or rejection the proposed addition of  
a new Section 8F of Article X of the Oklahoma  
18 Constitution; providing an ad valorem exemption for  
the full fair cash value of a homestead for the un-  
19 remarried surviving spouse of a member of the Armed  
Forces determined to have died while in the line of  
20 duty; establishing eligibility requirements; allowing  
surviving spouse who acquires a new homestead  
21 property to obtain specified exemption in the same  
year during which an exemption was claimed for  
22 previous homestead property; providing for  
applicability of provision; providing ballot title;  
23 and directing filing.

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

1 SECTION 1. The Secretary of State shall refer to the people for  
2 their approval or rejection, as and in the manner provided by law,  
3 the following proposed amendment to Section 8E of Article X of the  
4 Constitution of the State of Oklahoma to read as follows:

5 Section 8E. A. Despite any provision to the contrary,  
6 beginning January 1, 2006, each head of household who has been  
7 honorably discharged from active service in any branch of the Armed  
8 Forces of the United States or Oklahoma National Guard and who has  
9 been certified by the United States Department of Veterans Affairs  
10 or its successor to have a one hundred percent (100%) permanent  
11 disability sustained through military action or accident or  
12 resulting from disease contracted while in such active service or  
13 the surviving spouse of such head of household shall be entitled to  
14 claim an exemption for the full amount of the fair cash value of the  
15 homestead.

16 B. In order to be eligible for the exemption authorized by this  
17 section, the individual shall be required to prove residency within  
18 the State of Oklahoma and must have previously qualified for the  
19 homestead exemption authorized by law or be eligible for the  
20 homestead exemption pursuant to law.

21 C. If a homestead otherwise eligible for the exemption  
22 authorized by this section is transferred on or after January 1 of a  
23 calendar year, another homestead property acquired by the qualifying  
24 head of household or by the surviving spouse of such qualifying head

1 of household shall be exempt to the same extent as the homestead  
2 property previously owned by such person or persons for the year  
3 during which the new homestead is acquired and, subject to the  
4 requirements of this section, for each year thereafter.

5 SECTION 2. The Ballot Title for the proposed Constitutional  
6 amendment as set forth in SECTION 1 of this resolution shall be in  
7 the following form:

8 BALLOT TITLE

9 Legislative Referendum No. \_\_\_\_\_ State Question No. \_\_\_\_\_

10 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

11 This measure amends the Oklahoma Constitution. It amends  
12 Section 8E of Article 10. This section provides a homestead  
13 exemption to certain qualifying disabled veterans. It also  
14 provides a homestead exemption to the surviving spouse of  
15 qualifying disabled veterans. This measure would allow either  
16 the veteran or his or her surviving spouse to sell the  
17 homestead, but acquire another homestead property in the same  
18 calendar year. The exemption would apply to the newly acquired  
19 homestead property to the same extent as the original exemption  
20 for the homestead property that was sold.

21 SHALL THE PROPOSAL BE APPROVED?

22 FOR THE PROPOSAL — YES \_\_\_\_\_

23 AGAINST THE PROPOSAL — NO \_\_\_\_\_

24

1 SECTION 3. The Secretary of State shall refer to the people for  
2 their approval or rejection, as and in the manner provided by law,  
3 the following proposed amendment to the Constitution of the State of  
4 Oklahoma by adding a new Section 8F to Article X thereof, to read as  
5 follows:

6 Section 8F. A. Despite any provision to the contrary, and  
7 except as otherwise provided by subsection D of this section,  
8 beginning January 1, 2015, the surviving spouse of the head of  
9 household who is determined by the United States Department of  
10 Defense or any branch of the United States Military to have died  
11 while in the line of duty shall be entitled to claim an exemption  
12 for the full amount of the fair cash value of the homestead until  
13 such surviving spouse remarries.

14 B. In order to be eligible for the exemption authorized by this  
15 section, the surviving spouse shall be required to prove residency  
16 within the State of Oklahoma and must have previously qualified for  
17 the homestead exemption authorized by law or be eligible for the  
18 homestead exemption pursuant to law.

19 C. If a homestead otherwise eligible for the exemption  
20 authorized by this section is transferred on or after January 1 of a  
21 calendar year, another homestead property acquired by the surviving  
22 spouse shall be exempt to the same extent as the homestead property  
23 previously owned by such person for the year during which the new  
24

1 homestead is acquired and, subject to the requirements of this  
2 section, for each year thereafter.

3 D. The provisions of this section shall be applicable for the  
4 2014 calendar year with respect to an existing homestead property  
5 owned by the surviving spouse of a person previously determined to  
6 have died while in the line of duty by the United States Department  
7 of Defense or applicable branch of the United States military.

8 SECTION 4. The Ballot Title for the proposed Constitutional  
9 amendment as set forth in SECTION 3 of this resolution shall be in  
10 the following form:

11 BALLOT TITLE

12 Legislative Referendum No. \_\_\_\_\_ State Question No. \_\_\_\_\_

13 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

14 This measure amends the Oklahoma Constitution. It would add a  
15 new Section 8G to Article 10. It would create a homestead  
16 exemption for the surviving spouse of military personnel who die  
17 in the line of duty. The United States Department of Defense or  
18 the applicable branch of the United States military would make  
19 the determination regarding whether the person engaged in  
20 military service died while in the line of duty. It would  
21 provide the surviving spouse of such person with a one hundred  
22 percent (100%) exemption for the fair cash value of the  
23 homestead until the surviving spouse remarried. This measure  
24 would allow the surviving spouse to sell the homestead, but

1 acquire another homestead property in the same calendar year.  
2 The exemption would apply to the newly acquired homestead  
3 property to the same extent as the original exemption for the  
4 homestead property that was sold. The exemption would apply  
5 beginning in calendar year 2015. The exemption would also apply  
6 for the 2014 calendar year if the surviving spouse meets  
7 applicable requirements.

8 SHALL THE PROPOSAL BE APPROVED?

9 FOR THE PROPOSAL - YES \_\_\_\_\_

10 AGAINST THE PROPOSAL - NO \_\_\_\_\_

11 SECTION 5. The Chief Clerk of the House of Representatives,  
12 immediately after the passage of this act, shall prepare and file  
13 one copy thereof, including the Ballot Titles set forth in SECTION 2  
14 and 4 hereof, with the Secretary of State and one copy with the  
15 Attorney General."

1 Passed the Senate the 24th day of April, 2014.

2  
3 \_\_\_\_\_  
4 Presiding Officer of the Senate

5 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
6 2014.

7  
8 \_\_\_\_\_  
9 Presiding Officer of the House  
10 of Representatives

1 ENGROSSED HOUSE  
2 BILL NO. 2621

By: Reynolds and Bennett of the  
House

3 and

4 Brecheen of the Senate

5  
6  
7 [ revenue and taxation - providing exempt treatment for  
8 homestead of surviving spouse of certain persons  
9 injured at military facility - effective date ]  
10  
11

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

13 SECTION 6. NEW LAW A new section of law to be codified  
14 in the Oklahoma Statutes as Section 2902.5 of Title 68, unless there  
15 is created a duplication in numbering, reads as follows:

16 A. Despite any provision to the contrary, for assessment years  
17 beginning on or after January 1, 2009, the surviving spouse of a  
18 person killed during an act of violence occurring within a federal  
19 military installation, which could have been classified as  
20 "terrorism" or "combat related" by the President of the United  
21 States or any department of the United States military shall be  
22 entitled to claim an exemption for the full amount of the fair cash  
23 value of the homestead for all assessment years beginning January 1,  
24

1 2009, through December 31, 2014, and for each assessment year  
2 thereafter.

3 B. In order to be eligible for the exemption authorized by this  
4 section, the surviving spouse shall be required to prove residency  
5 within the State of Oklahoma and must have previously qualified for  
6 the homestead exemption authorized by law or be eligible for the  
7 homestead exemption pursuant to law.

8 C. The provisions of subsection A of this section shall be  
9 enforced notwithstanding the provisions of Section 22A of Article X  
10 of the Oklahoma Constitution.

11 SECTION 7. This act shall become effective January 1, 2015.

12 Passed the House of Representatives the 6th day of March, 2014.

13

14

\_\_\_\_\_  
Presiding Officer of the House  
of Representatives

15

16

Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2014.

17

18

19

\_\_\_\_\_  
Presiding Officer of the Senate

20

21

22

23

24