

1 STATE OF OKLAHOMA

2 2nd Session of the 54th Legislature (2014)

3 COMMITTEE SUBSTITUTE
4 FOR

5 HOUSE BILL NO. 2621

By: Reynolds

6
7 COMMITTEE SUBSTITUTE

8 An Act relating to revenue and taxation; providing
9 exempt treatment for homestead of surviving spouse of
10 certain persons injured at military facility;
11 specifying periods of exempt treatment; providing for
12 exempt treatment notwithstanding provisions of
13 Section 22A of Article X of the Oklahoma
14 Constitution; providing for codification; and
15 providing an effective date.

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

17 SECTION 1. NEW LAW A new section of law to be codified
18 in the Oklahoma Statutes as Section 2902.5 of Title 68, unless there
19 is created a duplication in numbering, reads as follows:

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

1 entitled to claim an exemption for the full amount of the fair cash
2 value of the homestead for all assessment years beginning January 1,
3 2009, through December 31, 2014, and for each assessment year
4 thereafter.

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

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

13 SECTION 2. This act shall become effective January 1, 2015.

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