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**AS AMENDED**

By: Reynolds and Bennett of the  
House

and

## Brecheen of the Senate

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

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

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

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

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

12 COMMITTEE REPORT BY: COMMITTEE ON PUBLIC SAFETY  
13 April 3, 2014 - DO PASS AS AMENDED  
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