

1 STATE OF OKLAHOMA

2 1st Session of the 57th Legislature (2019)

3 HOUSE JOINT  
4 RESOLUTION 1002

By: Johns

5  
6 AS INTRODUCED

7 A Joint Resolution directing the Secretary of State  
8 to refer to the people for their approval or  
9 rejection a proposed amendment to the Constitution of  
10 the State of Oklahoma by adding a new Section 8G to  
11 Article X; providing homestead exemption to surviving  
12 spouse of certain qualified emergency first  
13 responders; defining term; providing for exempt  
14 treatment based on death resulting from performance  
15 of emergency first responder services; imposing  
16 requirements related to homestead eligibility;  
17 providing for exempt treatment of certain  
18 subsequently acquired homestead; providing ballot  
19 title; and directing filing.

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BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE  
1ST SESSION OF THE 57TH OKLAHOMA LEGISLATURE:

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

A. As used in this section, "qualified emergency first  
responder" means a paid firefighter, a volunteer firefighter, a

1 municipal police officer, a county sheriff, a deputy sheriff, a  
2 reserve sheriff, a state trooper or any other person who is a  
3 designated law enforcement officer at the time the emergency first  
4 responder services are performed by such person.

5 B. The homestead of the surviving spouse of a qualified  
6 emergency first responder killed while performing services in his or  
7 her capacity as an emergency first responder or whose death results  
8 directly from injury or disease resulting from the performance of  
9 services in his or her capacity as an emergency first responder  
10 shall be exempt from ad valorem tax as long as the property  
11 qualifies as the homestead of such surviving spouse.

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

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

24

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

4 BALLOT TITLE

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

6 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

7 This measure amends the Oklahoma Constitution. It adds a new  
8 Section 8G to Article 10. It would create an exemption from  
9 property tax for the surviving spouse of qualified emergency  
10 first responder. Qualified emergency first responders would  
11 include firefighters, including volunteer firefighters, police  
12 officers, county sheriffs, deputy sheriffs, reserve sheriffs,  
13 state troopers or other persons designated as law enforcement  
14 officers. If the emergency first responder dies while  
15 performing emergency services or as result of injury or disease  
16 resulting from those services, the surviving spouse would not  
17 have to pay property tax on the homestead. The exemption would  
18 be for any period of time that the surviving spouse occupied the  
19 property as a homestead. The property would have to be the  
20 primary residence of the surviving spouse to qualify for the  
21 exemption. If the surviving spouse sells the homestead, but  
22 then buys a new residence, the exemption would also apply to the  
23 newly acquired residence if it qualifies as a homestead.

24 SHALL THE PROPOSAL BE APPROVED?

1 FOR THE PROPOSAL - YES \_\_\_\_\_

2 AGAINST THE PROPOSAL - NO \_\_\_\_\_

3 SECTION 3. The Chief Clerk of the House of Representatives,  
4 immediately after the passage of this resolution, shall prepare and  
5 file one copy thereof, including the Ballot Title set forth in  
6 SECTION 2 hereof, with the Secretary of State and one copy with the  
7 Attorney General.

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9 57-1-7255 MAH 01/13/19

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