

1 (3RD EXTRAORDINARY SESSION)

ENGROSSED HOUSE

2 BILL NO. 1011

By: McCall

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5 An Act relating to revenue and taxation; amending 68  
6 O.S. 2021, Section 5011, which relates to sales tax  
7 relief; increasing sales tax relief credit for  
and declaring an emergency.

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

11 SECTION 1. AMENDATORY 68 O.S. 2021, Section 5011, is  
12 amended to read as follows:

13 Section 5011. A. Except as otherwise provided by this section,  
14 beginning with the calendar year 1990 and for each calendar year  
15 through 1998, and for calendar year 2003, any individual who is a  
16 resident of and is domiciled in this state during the entire  
17 calendar year for which the filing is made and whose gross household  
18 income for such year does not exceed Twelve Thousand Dollars  
19 (\$12,000.00) may file a claim for sales tax relief.

20 B. For calendar years 1999, 2002 and 2004, any individual who  
21 is a resident of and is domiciled in this state during the entire  
22 calendar year for which the filing is made may file a claim for  
23 sales tax relief if the gross household income for such year does  
24 not exceed the following amounts:

1        1. For an individual not subject to the provisions of paragraph  
2 2 of this subsection and claiming no allowable personal exemption  
3 other than the allowable personal exemption for that individual or  
4 the spouse of that individual, Fifteen Thousand Dollars  
5 (\$15,000.00); or

6        2. For an individual claiming one or more allowable personal  
7 exemptions other than the allowable personal exemption for that  
8 individual or the spouse of that individual, an individual with a  
9 physical disability constituting a substantial handicap to  
10 employment, or an individual who is sixty-five (65) years of age or  
11 older at the close of the tax year, Thirty Thousand Dollars  
12 (\$30,000.00).

13        C. For calendar years 2000, 2001, 2005 and following, an  
14 individual who is a resident of and is domiciled in this state  
15 during the entire calendar year for which the filing is made may  
16 file a claim for sales tax relief if the gross household income for  
17 such year does not exceed the following amounts:

18        1. For an individual not subject to the provisions of paragraph  
19 2 of this subsection and claiming no allowable personal exemption  
20 other than the allowable personal exemption for that individual or  
21 the spouse of that individual, Twenty Thousand Dollars (\$20,000.00);  
22 or

23        2. For an individual claiming one or more allowable personal  
24 exemptions other than the allowable personal exemption for that

1 individual or the spouse of that individual, an individual with a  
2 physical disability constituting a substantial handicap to  
3 employment, or an individual who is sixty-five (65) years of age or  
4 older at the close of the tax year, Fifty Thousand Dollars  
5 (\$50,000.00).

6 D. The amount of the claim filed pursuant to the Sales Tax  
7 Relief Act shall be Forty Dollars (\$40.00) multiplied by the number  
8 of allowable personal exemptions. For calendar years 2022 and 2023,  
9 the amount of the claim filed pursuant to the Sales Tax Relief Act  
10 shall be Two Hundred Dollars (\$200.00) multiplied by the number of  
11 allowable personal exemptions. As used in the Sales Tax Relief Act,  
12 "allowable personal exemption" means a personal exemption to which  
13 the taxpayer would be entitled pursuant to the provisions of the  
14 Oklahoma Income Tax Act, except for:

15 1. The exemptions such taxpayer would be entitled to pursuant  
16 to Section 2358 of this title if such taxpayer or spouse is blind or  
17 sixty-five (65) years of age or older at the close of the tax year;

18 2. An exemption for a person convicted of a felony if during  
19 all or any part of the calendar year for which the claim is filed  
20 such person was an inmate in the custody of the Department of  
21 Corrections; or

22 3. An exemption for a person if during all or any part of the  
23 calendar year for which the claim is filed such person resided  
24 outside of this state.

1 E. A person convicted of a felony shall not be permitted to  
2 file a claim for sales tax relief pursuant to the provisions of  
3 Sections 5010 through 5016 of this title for the period of time  
4 during which the person is an inmate in the custody of the  
5 Department of Corrections. Such period of time shall include the  
6 entire calendar year if the person is in the custody of the  
7 Department of Corrections during any part of the calendar year. The  
8 provisions of this subsection shall not prohibit all other members  
9 of the household of an inmate from filing a claim based upon the  
10 personal exemptions to which the household members would be entitled  
11 pursuant to the provisions of the Oklahoma Income Tax Act.

12 F. The Department of Corrections shall withhold up to fifty  
13 percent (50%) of any money inmates receive for claims made pursuant  
14 to the Sales Tax Relief Act prior to September 1, 1991, for costs of  
15 incarceration.

16 G. For purposes of Section 139.105 of Title 17 of the Oklahoma  
17 Statutes, the gross household income of any individual who may file  
18 a claim for sales tax relief shall not exceed Twelve Thousand  
19 Dollars (\$12,000.00).

20 SECTION 2. This act shall become effective July 1, 2022.

21 SECTION 3. It being immediately necessary for the preservation  
22 of the public peace, health or safety, an emergency is hereby  
23 declared to exist, by reason whereof this act shall take effect and  
24 be in full force from and after its passage and approval.

1 Passed the House of Representatives the 15th day of June, 2022.

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4 Presiding Officer of the House  
of Representatives

5 Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2022.

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9 Presiding Officer of the Senate