

STATE OF OKLAHOMA

3rd Extraordinary Session of the 58th Legislature (2022)

HOUSE BILL 1011

By: McCall

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 2021, Section 5011, which relates to sales tax relief; increasing sales tax relief credit for certain calendar years; providing an effective date; and declaring an emergency.

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

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

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

B. For calendar years 1999, 2002 and 2004, any individual who is a resident of and is domiciled in this state during the entire calendar year for which the filing is made may file a claim for

1 sales tax relief if the gross household income for such year does  
2 not exceed the following amounts:

3 1. For an individual not subject to the provisions of paragraph  
4 2 of this subsection and claiming no allowable personal exemption  
5 other than the allowable personal exemption for that individual or  
6 the spouse of that individual, Fifteen Thousand Dollars  
7 (\$15,000.00); or

8 2. For an individual claiming one or more allowable personal  
9 exemptions other than the allowable personal exemption for that  
10 individual or the spouse of that individual, an individual with a  
11 physical disability constituting a substantial handicap to  
12 employment, or an individual who is sixty-five (65) years of age or  
13 older at the close of the tax year, Thirty Thousand Dollars  
14 (\$30,000.00).

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

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

1        2. For an individual claiming one or more allowable personal  
2 exemptions other than the allowable personal exemption for that  
3 individual or the spouse of that individual, an individual with a  
4 physical disability constituting a substantial handicap to  
5 employment, or an individual who is sixty-five (65) years of age or  
6 older at the close of the tax year, Fifty Thousand Dollars  
7 (\$50,000.00).

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

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

20        2. An exemption for a person convicted of a felony if during  
21 all or any part of the calendar year for which the claim is filed  
22 such person was an inmate in the custody of the Department of  
23 Corrections; or  
24

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

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

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

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

23        SECTION 2. This act shall become effective July 1, 2022.  
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SECTION 3. It being immediately necessary for the preservation  
of the public peace, health or safety, an emergency is hereby  
declared to exist, by reason whereof this act shall take effect and  
be in full force from and after its passage and approval.

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