

STATE OF OKLAHOMA

2nd Session of the 59th Legislature (2024)

HOUSE BILL 3811

By: Dollens

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 2021, Sections 2905 and 2906, which relate to income tax credit for certain property tax liabilities; modifying qualifying income limit; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 2905, is amended to read as follows:

Section 2905. The provisions of Sections 2904 through 2911 of this title shall apply only to persons sixty-five (65) years of age or older or to any totally disabled person, who is head of a household, was a resident of and domiciled in this state during the entire preceding calendar year, and whose gross household income does not exceed the amount of ~~Twelve Thousand Dollars (\$12,000.00)~~ Twenty-five Thousand Dollars (\$25,000.00) for any calendar year.

The provisions of these sections shall be administered by the Oklahoma Tax Commission, which shall devise and furnish appropriate

1 forms for claims, reports of household income, proof of property
2 taxes paid, and such other forms as may be deemed necessary to
3 support claims made pursuant to said sections.

4 SECTION 2. AMENDATORY 68 O.S. 2021, Section 2906, is
5 amended to read as follows:

6 Section 2906. Any person sixty-five (65) years of age or older
7 or any totally disabled person, who is the head of a household, a
8 resident of and domiciled in this state during the entire preceding
9 calendar year, and whose gross household income for such year does
10 not exceed ~~Twelve Thousand Dollars (\$12,000.00)~~ Twenty-five Thousand
11 Dollars (\$25,000.00) may file a claim for property tax relief on the
12 amount of property taxes paid on the household occupied by such
13 person during the preceding calendar year. Each head of household
14 shall be allowed to file only one claim per year.

15 SECTION 3. This act shall become effective November 1, 2024.

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