

BILL SUMMARY
1st Session of the 59th Legislature

Bill No.:	HB2312
Version:	Introduced
Request Number:	5608
Author:	SPT Hilbert
Date:	2/22/2023
Impact:	Revenue Impact: Minimal

Research Analysis

HB2312, as introduced, allows the surviving spouse of a 100 percent disabled veteran to claim the surviving spouse sales tax exemption even if the 100 percent disability determination isn't finalized until after the death of the veteran.

Prepared By: Quyen Do

Fiscal Analysis

The Oklahoma Tax Commission (OTC) provided the following analysis:

The measure proposes to amend 68 O.S. § 1357(34) to allow the sales tax exemption afforded an unremarried surviving spouse of a qualifying 100% disabled veteran to be claimed under circumstances where the disability determination that would have been made while the disabled veteran was still living is not made final until after the death of the disabled veteran. Sales qualifying for exemption are limited to \$1,000 per year for an unremarried surviving spouse.

FY 24: Minimal decrease in state sales tax collections

Prepared By: John McPhetridge, House Fiscal Staff

Other Considerations

None.