

**COMMITTEE AMENDMENT**  
HOUSE OF REPRESENTATIVES  
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HJR1060 \_\_\_\_\_  
Of the printed Bill  
Page \_\_\_\_\_ Section \_\_\_\_\_ Lines \_\_\_\_\_  
Of the Engrossed Bill

By deleting the content of the entire measure, and by inserting in lieu thereof the following language:

**AMEND TITLE TO CONFORM TO AMENDMENTS**

Adopted: \_\_\_\_\_

Amendment submitted by: Daniel Pae \_\_\_\_\_

\_\_\_\_\_  
Reading Clerk

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 PROPOSED COMMITTEE SUBSTITUTE  
4 FOR  
5 HOUSE JOINT  
6 RESOLUTION NO. 1060

By: Pae

7  
8 PROPOSED COMMITTEE SUBSTITUTE

9 A Joint Resolution directing the Secretary of State  
10 to refer to the people for their approval or  
11 rejection a proposed amendment to the Constitution of  
12 the State of Oklahoma by adding a new Section 8G to  
13 Article X; establishing ad valorem tax liability  
14 amount equal to tax year 2026 ad valorem liability  
15 amount for disabled firefighters, disabled police  
16 officers, disabled volunteer firefighters, and their  
17 surviving spouses; requiring individual to own and  
18 occupy homestead by certain date; requiring proof of  
19 ownership and occupancy; prohibiting provisions from  
20 applying after certain date; providing ballot title;  
21 and directing filing.

22  
23 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE  
24 2ND SESSION OF THE 60TH 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:

1 A. Despite any provision to the contrary, beginning January 1,  
2 2027, the following individuals shall have an ad valorem tax  
3 liability for their homestead in the amount equal to the ad valorem  
4 tax liability for such homestead in the 2026 tax year:

5 1. Each head of household who has retired from active duty as a  
6 firefighter and has been certified as one hundred percent (100%)  
7 permanently disabled by the Oklahoma Firefighters Pension and  
8 Retirement System or its successor or by the pension authority of  
9 another state that administers retirement and disability benefits  
10 for firefighters and has certified the individual as one hundred  
11 percent (100%) disabled due to a service-connected or line of duty  
12 injury;

13 2. Each head of household who has retired from active duty as a  
14 police officer and has been certified as one hundred percent (100%)  
15 permanently disabled by the Oklahoma Police Pension and Retirement  
16 System or its successor or by the pension authority of another state  
17 that administers retirement and disability benefits for police  
18 officers and has certified the individual as one hundred percent  
19 (100%) disabled due to a service-connected or line of duty injury;  
20 and

21 3. Each head of household who has served as a volunteer  
22 firefighter and has been certified as one hundred percent (100%)  
23 permanently disabled under the federal Public Safety Officers'  
24 Benefits Program or its successor.

1 B. The provisions of this section shall only apply if the head  
2 of household described in subsection A of this section owns and  
3 occupies the property as his or her primary residence as of January  
4 1, 2027. The provisions of this section shall not apply to any  
5 homestead acquired after January 1, 2027.

6 C. The provisions of this section shall also apply to the  
7 surviving spouse of a head of household described in subsection A of  
8 this section.

9 D. The head of household described in subsection A of this  
10 section or his or her surviving spouse shall be required to provide  
11 proof of ownership and occupancy as necessary to the county assessor  
12 in the county in which the homestead resides.

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

16 BALLOT TITLE

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

18 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

19 This measure amends Article 10 of the Oklahoma Constitution. It  
20 creates a new section that provides the amount of ad valorem tax  
21 liability on the homestead owned by a disabled police officer,  
22 disabled firefighter, volunteer firefighter, and their surviving  
23 spouse shall be in the amount equal to the ad valorem tax  
24 liability on such homestead in the 2026 tax year. This

1 treatment shall only apply if the head of household owns and  
2 occupies the homestead as of January 1, 2027, and does not apply  
3 to homesteads acquired after such date. Proof of ownership and  
4 occupancy is required to be provided to the county assessor as  
5 necessary.

6 SHALL THE PROPOSAL BE APPROVED?

7 FOR THE PROPOSAL - YES \_\_\_\_\_

8 AGAINST THE PROPOSAL - NO \_\_\_\_\_

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

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15 60-2-16225 AO 02/13/26  
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