

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

COMMITTEE SUBSTITUTE  
FOR

SENATE BILL NO. 72

By: Kirt of the Senate

and

Munson of the House

COMMITTEE SUBSTITUTE

An Act relating to income tax; amending 68 O.S. 2021, Section 5011, which relates to the Sales Tax Relief Act; modifying claim amounts for certain years; updating statutory language; and providing an effective date.

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.

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

6 1. For an individual not subject to the provisions of paragraph  
7 2 of this subsection and claiming no allowable personal exemption  
8 other than the allowable personal exemption for that individual or  
9 the spouse of that individual, Fifteen Thousand Dollars  
10 (\$15,000.00); or

11 2. For an individual claiming one or more allowable personal  
12 exemptions other than the allowable personal exemption for that  
13 individual or the spouse of that individual, an individual with a  
14 physical disability constituting a substantial ~~handicap~~ disability  
15 to employment, or an individual who is sixty-five (65) years of age  
16 or older at the close of the tax year, Thirty Thousand Dollars  
17 (\$30,000.00).

18 C. For calendar years 2000, 2001, ~~2005 and following~~ and 2005  
19 through 2024, an individual who is a resident of and is domiciled in  
20 this state during the entire calendar year for which the filing is  
21 made may file a claim for sales tax relief if the gross household  
22 income for such year does not exceed the following amounts:

23 1. For an individual not subject to the provisions of paragraph  
24 2 of this subsection and claiming no allowable personal exemption

1 other than the allowable personal exemption for that individual or  
2 the spouse of that individual, Twenty Thousand Dollars (\$20,000.00);  
3 or

4 2. For an individual claiming one or more allowable personal  
5 exemptions other than the allowable personal exemption for that  
6 individual or the spouse of that individual, an individual with a  
7 physical disability constituting a substantial ~~handicap~~ disability  
8 to employment, or an individual who is sixty-five (65) years of age  
9 or older at the close of the tax year, Fifty Thousand Dollars  
10 (\$50,000.00).

11 D. The amount of the claim filed pursuant to the Sales Tax  
12 Relief Act shall be Forty Dollars (\$40.00) multiplied by the number  
13 of allowable personal exemptions for calendar year 2024 and previous  
14 calendar years.

15 E. For calendar year 2025 and subsequent calendar years, an  
16 individual taxpayer who is a resident of and is domiciled in this  
17 state during the entire calendar year for which the filing is made  
18 may file a claim for sales tax relief in the amount of One Hundred  
19 Dollars (\$100.00), multiplied by the number of allowable personal  
20 exemptions, if the gross household income for such year does not  
21 exceed the following amounts:

22 1. Seventy-five Thousand Dollars (\$75,000.00) for a taxpayer  
23 filing as head of household, married filing jointly claiming zero  
24

1 dependents, married filing separately claiming one or more  
2 dependents, or surviving spouse;

3 2. Seventy-five Thousand Dollars (\$75,000.00) for a taxpayer  
4 that is disabled or sixty-five (65) years of age or older; and

5 3. Fifty-five Thousand Dollars (\$55,000.00) for a taxpayer that  
6 is a single filer or married filing separately claiming zero  
7 dependents.

8 F. As used in the Sales Tax Relief Act, "allowable personal  
9 exemption" means a personal exemption to which the taxpayer would be  
10 entitled pursuant to the provisions of the Oklahoma Income Tax Act,  
11 except for:

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

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

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

22 ~~E.~~ G. A person convicted of a felony shall not be permitted to  
23 file a claim for sales tax relief pursuant to the provisions of  
24 Sections 5010 through 5016 of this title for the period of time

1 during which the person is an inmate in the custody of the  
2 Department of Corrections. Such period of time shall include the  
3 entire calendar year if the person is in the custody of the  
4 Department of Corrections during any part of the calendar year. The  
5 provisions of this subsection shall not prohibit all other members  
6 of the household of an inmate from filing a claim based upon the  
7 personal exemptions to which the household members would be entitled  
8 pursuant to the provisions of the Oklahoma Income Tax Act.

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

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

17 SECTION 2. This act shall become effective November 1, 2025.  
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