

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

HOUSE BILL 3064

By: Crosswhite Hader

AS INTRODUCED

An Act relating to revenue and taxation; requiring the Oklahoma Tax Commission to prescribe form for use by each county assessor and county treasurer; mandating disabled veterans and their surviving spouse to use such form after a real estate closing; providing for the form to include information relating to previously receiving exempt treatment; requiring the county assessor the use form and take steps as necessary to modify assessment roll; mandating the county assessor and county treasurer to take required steps to ensure an ad valorem tax bill is sent to homestead formerly occupied by disabled veteran or their surviving spouse; providing for codification; and providing an effective date.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2899.3 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. For the purposes of implementing the provisions of Sections 8E and 8F of Article X of the Oklahoma Constitution, the Oklahoma Tax Commission shall prescribe a form for use by each county assessor and county treasurer within this state that shall be used

1 by disabled veterans and their surviving spouse, as described by
2 Sections 8E and 8F of Article X of the Oklahoma Constitution, after
3 a real estate closing where the sale takes place after January 1 of
4 each tax year.

5 B. The form required by subsection A of this act shall include,
6 but not be limited to, information stating the disabled veteran or
7 their surviving spouse previously qualified for the exempt treatment
8 pursuant to Section 8E or 8F of Article X of the Oklahoma
9 Constitution on their homestead prior to acquiring title to a new
10 homestead. The county assessor in the applicable county shall use
11 the information from the form after verifying its accuracy and shall
12 take such steps as required to modify the assessment roll to reflect
13 the exempt status of the newly acquired homestead by the disabled
14 veteran or their surviving spouse.

15 C. The county assessor and county treasurer shall take such
16 steps as may be required in order to send an ad valorem tax bill to
17 the homestead formerly occupied by the disabled veteran or their
18 surviving spouses, if applicable.

19 SECTION 2. This act shall become effective November 1, 2026.
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