

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 3347

By: Williams

6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2021, Section 2889, which relates to the  
exemption on homesteads for purposes of ad valorem  
9 taxation; allowing for exemption from ad valorem  
taxation on homeowner's homestead if homeowner is age  
sixty-five or older; and providing an effective date.

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

14 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2889, is  
15 amended to read as follows:

16 Section 2889. A. Homesteads, as defined in Section 2888 of  
17 this title, are hereby classified for the purpose of taxation as  
18 provided in Section 22 of Article X of the Oklahoma Constitution.

19 All Expect as otherwise provided by this section, all homesteads in  
20 this state shall be assessed for taxation the same as other real  
21 property therein, except that each homestead, as defined by Section  
22 2801 et seq. of this title, shall be exempted from all forms of ad  
23 valorem taxation to the extent of One Thousand Dollars (\$1,000.00)  
24 of the assessed valuation.

1       B. Pursuant to the authority of Article XII-A of the Oklahoma  
2 Constitution, all homeowners who are age sixty-five (65) and older  
3 shall be exempted from all forms of ad valorem taxation on their  
4 homestead.

5       SECTION 2. This act shall become effective January 1, 2027.

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7       60-2-15746       AO       01/05/26

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