

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 3801

By: Adams

6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2021, Section 2889, which relates to homestead
exemption from ad valorem taxation; increasing
homestead exemption; and providing an effective date.

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

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

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16 Section 2889. Homesteads, as defined in Section 2888 of this
17 title, are hereby classified for the purpose of taxation as provided
18 in Section 22 of Article X of the Oklahoma Constitution. All
19 homesteads in this state shall be assessed for taxation the same as
20 other real property therein, except that each homestead, as defined
21 by Section 2801 et seq. of this title, shall be exempted from all
22 forms of ad valorem taxation to the extent of ~~One Thousand Dollars~~
23 ~~(\$1,000.00)~~ Two Thousand Dollars (\$2,000.00) of the assessed
24 valuation.

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

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3 60-2-14370 AO 12/09/25

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