

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 4278

By: Miller

6 AS INTRODUCED

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

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

22 SECTION 1. NEW LAW A new section of law to be codified

23 in the Oklahoma Statutes as Section 2899.3 of Title 68, unless there  
24 is created a duplication in numbering, reads as follows:

25 A. For the purposes of implementing the provisions of Sections

26 8E and 8F of Article X of the Oklahoma Constitution, the Oklahoma  
27 Tax Commission shall prescribe a form for use by each county  
28 assessor and county treasurer within this state that shall be used

1 by disabled veterans and a 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 any assessment 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 the 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.

11       C. The county assessor in the applicable county shall use the  
12 information from the form after verifying its accuracy and shall  
13 take such steps as required to modify the assessment roll to reflect  
14 the exempt status of the newly acquired homestead by the disabled  
15 veteran or the surviving spouse for the calendar year during which  
16 the disabled veteran or the surviving spouse acquires a new  
17 homestead property.

18       D. The county assessor and county treasurer shall take such  
19 steps as may be required in order to send an ad valorem tax bill to  
20 the owner or owners of the homestead formerly occupied by the  
21 disabled veteran or their surviving spouse, if such owners did not  
22 receive a bill for ad valorem taxes on the homestead because of the  
23 delay in recording the change in eligibility for the exempt  
24 treatment.

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

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