

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

HOUSE BILL 4278

By: Miller

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 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.

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

60-2-15217 MAH 01/13/26