

1 STATE OF OKLAHOMA

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

3 HOUSE JOINT  
4 RESOLUTION 1060

5  
6  
7 By: May

8 AS INTRODUCED

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10 A Joint Resolution directing the Secretary of State  
11 to refer to the people for their approval or  
12 rejection a proposed amendment to the Constitution of  
13 the State of Oklahoma by adding a new Section 8G to  
14 Article 10; establishing a homestead exemption for  
purposes of ad valorem in the amount of the fair cash  
value of the homestead for disabled firefighters,  
disabled police officers, disabled volunteer police  
officers, and their surviving spouses; requiring head  
of household to prove residency; providing for exempt  
treatment if another property is acquired by head of  
household; providing ballot title; and directing  
filing.

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17 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE  
18 2ND SESSION OF THE 60TH OKLAHOMA LEGISLATURE:

19 SECTION 1. The Secretary of State shall refer to the people for  
20 their approval or rejection, as and in the manner provided by law,  
21 the following proposed amendment to the Constitution of the State of  
22 Oklahoma by adding a new Section 8G to Article X thereof, to read as  
23 follows:

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1           A. Despite any provision to the contrary, beginning January 1,  
2 2027, each head of household who has retired from active duty as a  
3 firefighter and has been certified as one hundred percent (100%)  
4 permanently disabled by the Oklahoma Firefighters Pension and  
5 Retirement System or its successor or by the pension authority of  
6 another state, provided the disability is recognized as service-  
7 connected or line-of-duty, shall be entitled to claim an exemption  
8 for the full amount of the fair cash value of the homestead. This  
9 exemption shall also apply to the surviving spouse of such head of  
10 household.

11           B. Despite any provision to the contrary, beginning January 1,  
12 2027, each head of household who has retired from active duty as a  
13 police officer and has been certified as one hundred percent (100%)  
14 permanently disabled by the Oklahoma Police Pension and Retirement  
15 System or its successor or by the pension authority of another  
16 state, provided the disability is recognized as service-connected or  
17 line-of-duty, shall be entitled to claim an exemption for the full  
18 amount of the fair cash value of the homestead. This exemption  
19 shall also apply to the surviving spouse of such head of household.

20           C. Despite any provision to the contrary, beginning January 1,  
21 2027, each head of household who has served as a volunteer police  
22 officer and has been certified as one hundred percent (100%)  
23 permanently disabled under the federal Public Safety Officers'  
24 Benefits Program or its successor, shall be entitled to claim an

1 exemption for the full amount of the fair cash value of the  
2 homestead. This exemption shall also apply to the surviving spouse  
3 of such head of household.

4       D. In order to be eligible for the exemptions authorized by  
5 this section, the individual shall be required to prove residency  
6 within the State of Oklahoma and must have previously qualified for  
7 the homestead exemption authorized by law or be eligible for the  
8 homestead exemption pursuant to law.

9       E. If a homestead otherwise eligible for the exemptions  
10      authorized by this section is transferred on or after January 1 of a  
11      calendar year, another homestead property acquired by the qualifying  
12      head of household or by the surviving spouse of such qualifying head  
13      of household shall be exempt to the same extent as the homestead  
14      property previously owned by such person or persons for the year  
15      during which the new homestead is acquired and, subject to the  
16      requirements of this section, for each year thereafter.

17 SECTION 2. The Ballot Title for the proposed Constitutional  
18 amendment as set forth in SECTION 1 of this resolution shall be in  
19 the following form:

BALLOT TITLE

21 Legislative Referendum No. State Question No.

22 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

23 This measure amends Article 10 of the Oklahoma Constitution. It  
24 creates a new Section that provides for a homestead exemption to

1           certain qualifying disabled firefighters, police officers, and  
2           volunteer police officers. It also provides a homestead  
3           exemption to the surviving spouse of qualifying disabled  
4           firefighters, police officers, and volunteer police officers.  
5           This measure would allow either the head of household or his or  
6           her surviving spouse to sell the homestead but acquire another  
7           homestead property in the same calendar year. The exemption  
8           would apply to the newly acquired homestead property to the same  
9           extent as the original exemption for the homestead property that  
10           was sold.

11           SHALL THE PROPOSAL BE APPROVED?

12           FOR THE PROPOSAL – YES \_\_\_\_\_

13           AGAINST THE PROPOSAL – NO \_\_\_\_\_

14           SECTION 3. The Chief Clerk of the House of Representatives,  
15           immediately after the passage of this resolution, shall prepare and  
16           file one copy thereof, including the Ballot Title set forth in  
17           SECTION 2 hereof, with the Secretary of State and one copy with the  
18           Attorney General.

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20           60-2-15614           AO           01/12/26  
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