

1 STATE OF OKLAHOMA

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

3 HOUSE JOINT
4 RESOLUTION 1063

5
6 By: Hays

7 AS INTRODUCED

8 A Joint Resolution directing the Secretary of State
9 to refer to the people for their approval or
10 rejection a proposed amendment to the Constitution of
11 the State of Oklahoma by adding a new Section 8G to
Article X; providing exemption from ad valorem taxes
for certain homesteads; providing for age requirement
of homestead owners; providing exceptions related to
mortgages or other liens; 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 Section 8G of Article X of the
22 Constitution of the State of Oklahoma to read as follows:

23 Section 8G. A. Except as otherwise provided by subsection C or
24 D of this section, beginning January 1, 2027, and for each calendar

1 year beginning on January 1 thereafter, the homestead of any person
2 who has attained the age forty-five (45) years as of January 1 of
3 any calendar year shall be fully exempt from ad valorem taxation.

4 B. The exemption provided by this section shall be applicable
5 to any homestead property whether title to the real property is held
6 by one or more persons. The exemption provided by this section
7 shall be applicable if any of the persons holding title to the
8 property has attained the age forty-five (45) years as of January 1.

9 C. The exemption provided by this section shall not be
10 applicable to a homestead which, as of January 1 of the applicable
11 calendar year, is subject to a mortgage for the purchase price of
12 the homestead property or which is subject to any other mortgage if
13 such mortgage is filed in the real property records of the county in
14 which the homestead is located as of January 1 of the applicable
15 calendar year.

16 D. The exemption provided by this section shall not be
17 applicable to a homestead which is subject to any other lien which,
18 as of January 1 of the applicable calendar year, is recorded in the
19 manner required by law for perfection of such lien to establish its
20 priority with respect to the claims of other lienholders.

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

BALLOT TITLE

1 Legislative Referendum No. _____

State Question No. _____

2 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

3 This measure amends the Oklahoma Constitution. It would add a
4 new Section 8G to Article 10. The amendment would create a full
5 exemption from property tax for certain homesteads. Subject to
6 some exceptions related to an unpaid mortgage or other types of
7 liens, if the owner of the homestead is forty-five (45) years of
8 age or older as of any January 1 date then the homestead would
9 be exempt from payment of all property taxes. If more than one
10 person has title to the homestead, if any one of the owners is
11 forty-five (45) years old or older on the January 1 date, the
12 homestead would be exempt from payment of all property taxes.
13 Homesteads would not be exempt if there was a mortgage on file
14 whether for the purchase price of the property or some other
15 type of mortgage. Homesteads would not be exempt if there was
16 some other type of lien that could be enforced against the value
17 of the homestead property.

18 SHALL THE PROPOSAL BE APPROVED?

19 FOR THE PROPOSAL - YES _____

20 AGAINST THE PROPOSAL - NO _____

21 SECTION 3. The Chief Clerk of the House of Representatives,
22 immediately after the passage of this resolution, shall prepare and
23 file one copy thereof, including the Ballot Title set forth in

1 SECTION 2 hereof, with the Secretary of State and one copy with the
2 Attorney General.

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