

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

HOUSE JOINT
RESOLUTION 1071

By: Provenzano

AS INTRODUCED

A Joint Resolution directing the Secretary of State to refer to the people for their approval or rejection a proposed amendment to Section 8E of Article X of the Constitution of the State of Oklahoma; creating partial exemptions from ad valorem taxation for veterans with a disability rating of less than one hundred percent; providing ballot title; and directing filing.

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

SECTION 1. The Secretary of State shall refer to the people for their approval or rejection, as and in the manner provided by law, the following proposed amendment to Section 8E of Article X of the Constitution of the State of Oklahoma to read as follows:

Section 8E. A. Despite any provision to the contrary, beginning January 1, 2006, each head of household who has been honorably discharged from active service in any branch of the Armed Forces of the United States or Oklahoma National Guard and who has

1 been certified by the United States Department of Veterans Affairs
2 or its successor to have a one hundred percent (100%) permanent
3 disability sustained through military action or accident or
4 resulting from disease contracted while in such active service or
5 the surviving spouse of such head of household shall be entitled to
6 claim an exemption for the full amount of the fair cash value of the
7 homestead.

8 B. Beginning January 1, 2027, in addition to the exemption
9 provided for in subsection A of this section, each veteran head of
10 household who has been honorably discharged from active service in
11 any branch of the Armed Forces of the United States or Oklahoma
12 National Guard and who has been certified by the United States
13 Department of Veterans Affairs or its successor as having a service-
14 connected disability rating of not less than ten percent (10%) shall
15 be allowed a partial exemption from ad valorem taxation upon the
16 homestead of such veteran in the amount corresponding to the
17 veteran's certified disability rating as follows:

18 1. For a veteran having a service-connected disability rating
19 of ten percent (10%) but less than thirty percent (30%), an
20 exemption of Five Thousand Dollars (\$5,000.00) of the assessed value
21 of the homestead;

22 2. For a veteran having a service-connected disability rating
23 of thirty percent (30%) but less than fifty percent (50%), an
24

1 exemption of Seven Thousand Five Hundred Dollars (\$7,500.00) of the
2 assessed value of the homestead;

3 3. For a veteran having a service-connected disability rating
4 of fifty percent (50%) but less than seventy percent (70%), an
5 exemption of Ten Thousand Dollars (\$10,000.00) of the assessed value
6 of the homestead; and

7 4. For a veteran having a service-connected disability rating
8 of seventy percent (70%) but less than one hundred percent (100%),
9 an exemption of Twelve Thousand Dollars (\$12,000.00) of the assessed
10 value of the homestead.

11 C. In order to be eligible for the ~~exemption~~ exemptions
12 authorized by this section, the individual shall be required to
13 prove residency within the State of Oklahoma and must have
14 previously qualified for the homestead exemption authorized by law
15 or be eligible for the homestead exemption pursuant to law.

16 ~~C.~~ D. If a homestead otherwise eligible for the ~~exemption~~
17 exemptions authorized by this section is transferred on or after
18 January 1 of a calendar year, another homestead property acquired by
19 the qualifying head of household or by the surviving spouse of such
20 qualifying head of household shall be exempt to the same extent as
21 the homestead property previously owned by such person or persons
22 for the year during which the new homestead is acquired and, subject
23 to the requirements of this section, for each year thereafter.

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

BALLOT TITLE

Legislative Referendum No. _____ State Question No. _____

THE GIST OF THE PROPOSITION IS AS FOLLOWS:

This measure amends Section 8E of Article 10 of the Oklahoma Constitution. It expands the existing ad valorem tax exemption for veterans with service-connected disabilities. Currently, veterans certified as one hundred percent (100%) disabled by the United States Department of Veterans Affairs are fully exempt from ad valorem taxes on their homestead. This measure would create partial exemptions for veterans with disability ratings of less than one hundred percent (100%), based on the percentage of disability. Veterans with a service-connected disability rating between ten percent (10%) and twenty-nine percent (29%) would be exempt from Five Thousand Dollars (\$5,000.00) of the assessed value of their homestead. Veterans with ratings between thirty percent (30%) and forty-nine percent (49%) would be exempt from Seven Thousand Five Hundred Dollars (\$7,500.00). Veterans with ratings between fifty percent (50%) and sixty-nine percent (69%) would be exempt from Ten Thousand Dollars (\$10,000.00). Veterans with ratings between seventy percent

(70%) and ninety-nine percent (99%) would be exempt from Twelve
Thousand Dollars (\$12,000.00).

SHALL THE PROPOSAL BE APPROVED?

FOR THE PROPOSAL — YES _____

AGAINST THE PROPOSAL — NO _____

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

60-2-15133 AO 12/30/25