

1 STATE OF OKLAHOMA

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

3 HOUSE JOINT  
4 RESOLUTION 1071

5  
6  
7 By: Provenzano

8 AS INTRODUCED

9  
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 Section 8E of  
13 Article X of the Constitution of the State of  
14 Oklahoma; creating partial exemptions from ad valorem  
15 taxation for veterans with a disability rating of  
16 less than one hundred percent; providing ballot  
17 title; and directing filing.

18  
19 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE  
20 2ND SESSION OF THE 60TH OKLAHOMA LEGISLATURE:

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

25 Section 8E. A. Despite any provision to the contrary,  
26 beginning January 1, 2006, each head of household who has been  
27 honorably discharged from active service in any branch of the Armed  
28 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

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.

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

## BALLOT TITLE

5 Legislative Referendum No. \_\_\_\_\_ State Question No. \_\_\_\_\_

6 | 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

1 (70%) and ninety-nine percent (99%) would be exempt from Twelve  
2 Thousand Dollars (\$12,000.00).

3 SHALL THE PROPOSAL BE APPROVED?

4 FOR THE PROPOSAL — YES \_\_\_\_\_

5 AGAINST THE PROPOSAL — NO \_\_\_\_\_

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

11  
12 60-2-15133      AO      12/30/25  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24