

1 STATE OF OKLAHOMA

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

3 HOUSE JOINT
4 RESOLUTION 1082

By: Chapman

5
6 AS INTRODUCED

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

15 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE
16 2ND SESSION OF THE 60TH OKLAHOMA LEGISLATURE:

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

21 Section 8E. A. Despite any provision to the contrary,
22 beginning January 1, 2006, each head of household who has been
23 honorably discharged from active service in any branch of the Armed
24 Forces of the United States or Oklahoma National Guard and who has
been certified by the United States Department of Veterans Affairs
or its successor to have a one hundred percent (100%) permanent

1 disability sustained through military action or accident or
2 resulting from disease contracted while in such active service or
3 the surviving spouse of such head of household shall be entitled to
4 claim an exemption for the full amount of the fair cash value of the
5 homestead.

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

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

20 2. For a veteran having a service-connected disability rating
21 of thirty percent (30%) but less than fifty percent (50%), an
22 exemption of Seven Thousand Five Hundred Dollars (\$7,500.00) of the
23 assessed value of the homestead;
24

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

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

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

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

22 SECTION 2. The Ballot Title for the proposed Constitutional
23 amendment as set forth in SECTION 1 of this resolution shall be in
24 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 _____

1 AGAINST THE PROPOSAL — NO _____

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

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