

BILL SUMMARY
2nd Session of the 60th Legislature

Bill No.:	HB3751
Version:	INT
Request Number:	15331
Author:	Rep. Sterling
Date:	2/17/2026
Impact:	FY27: \$0
	FY28: \$6.22 million decrease to local jurisdictions

Research Analysis

HB3751, as introduced, expands the definition of *homestead* to include mobile homes and site-built homes to allow these homes to receive the same homestead tax treatment as traditional residences.

Prepared By: Quyen Do

Fiscal Analysis

As introduced, HB3751 expands the definition of "homestead" to include mobile homes and site-built homes.

The Oklahoma Tax Commission has provided the following analysis:

ESTIMATED REVENUE IMPACT:

FY27: \$0

FY28: \$6.22 million decrease in collections to local taxing jurisdictions.

ANALYSIS: HB 3751 amends 68 O.S. § 2888 to expand the definition of "homestead" to include manufactured homes and site-built homes that represent a taxpayer's actual residence when located on rented or leased land, beginning in Tax Year 2027. Under current law, manufactured homes located on land owned by others are generally not eligible for the homestead exemption.¹ The bill would allow qualifying manufactured homes on leased land to receive the standard homestead exemption.

To estimate the fiscal impact, county-level ad valorem personal property data was used to identify manufactured homes assessed as personal property. The \$1,000 assessed-value homestead exemption was applied on a per-unit basis using mobile home account counts, and the resulting exempt assessed value was converted to tax using county effective millage rates.

Based on this analysis, HB 3751 is estimated to reduce local ad valorem tax revenue by about \$6.22 million annually, beginning in Tax Year 2027, with the impact to collections occurring in FY28. The estimate reflects a reduction in the taxable assessed value of approximately \$63.07 million attributable to the expanded application of the homestead exemption.

The estimates have a direct impact on local taxing jurisdictions and may indirectly affect state funding through the school funding formula.

Prepared By: Zach Penrod, House Fiscal Staff

Other Considerations

None.

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