

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 3694

By: Crosswhite Hader

6 AS INTRODUCED

7 An Act relating to revenue and taxation; requiring  
8 the Oklahoma Tax Commission to prescribe form for use  
9 by each county assessor and county treasurer;  
10 mandating disabled veterans and their surviving  
11 spouse to use such form after a real estate closing;  
12 providing for the form to include information  
13 relating to previously receiving exempt treatment;  
14 requiring the county assessor the use form and take  
15 steps as necessary to modify assessment roll;  
16 mandating the county assessor and county treasurer to  
17 take required steps to ensure an ad valorem tax bill  
18 is sent to homestead formerly occupied by disabled  
19 veteran or their surviving spouse; providing for  
20 codification; and providing an effective date.

21 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

22 SECTION 1. NEW LAW A new section of law to be codified

23 in the Oklahoma Statutes as Section 2899.3 of Title 68, unless there  
24 is created a duplication in numbering, reads as follows:

25 A. For the purposes of implementing the provisions of Sections

26 8E and 8F of Article X of the Oklahoma Constitution, the Oklahoma  
27 Tax Commission shall prescribe a form for use by each county  
28 assessor and county treasurer within this state that shall be used

1 by disabled veterans and their surviving spouse, as described by  
2 Sections 8E and 8F of Article X of the Oklahoma Constitution, after  
3 a real estate closing where the sale takes place after January 1 of  
4 each tax year.

5       B. The form required by subsection A of this act shall include,  
6 but not be limited to, information stating the disabled veteran or  
7 their surviving spouse previously qualified for the exempt treatment  
8 pursuant to Section 8E or 8F of Article X of the Oklahoma  
9 Constitution on their homestead prior to acquiring title to a new  
10 homestead. The county assessor in the applicable county shall use  
11 the information from the form after verifying its accuracy and shall  
12 take such steps as required to modify the assessment roll to reflect  
13 the exempt status of the newly acquired homestead by the disabled  
14 veteran or their surviving spouse.

15       C. The county assessor and county treasurer shall take such  
16 steps as may be required in order to send an ad valorem tax bill to  
17 the homestead formerly occupied by the disabled veteran or their  
18 surviving spouses, if applicable.

19       SECTION 2. This act shall become effective November 1, 2026.  
20

21       60-2-15440           AO           01/12/26  
22

23  
24