

1 STATE OF OKLAHOMA

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

3 SENATE JOINT
4 RESOLUTION 36

By: Deevers

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 Sections 8D and 8E
10 of Article X of the Oklahoma Constitution; stating
11 legislative intent; providing exemption from ad
12 valorem taxation for the household property of
13 honorably discharged veterans and unremarried
surviving spouses; stipulating certain personal
property be included in the exemption; providing
exemption from the fair cash value of the homestead
of honorably discharged veterans and unremarried
surviving spouses; providing ballot title; and
directing filing.

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16 BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE
17 2ND SESSION OF THE 60TH OKLAHOMA LEGISLATURE:

18 SECTION 1. It is the intent of the Legislature that the duty
19 and privilege of the State of Oklahoma is to honor and support its
20 veterans who have served the United States honorably and to provide
21 financial relief to honorably discharged veterans and their eligible
22 spouses through property tax exemptions acknowledging their
23 sacrifices and contributions to the nation and state.

1 SECTION 2. The Secretary of State shall refer to the people for
2 their approval or rejection, as and in the manner provided by law,
3 the following proposed amendments to Sections 8D and 8E of Article X
4 of the Oklahoma Constitution to read as follows:

5 Section 8D. A. 1. Despite any provision to the contrary,
6 beginning January 1, 2009, each head of household who has been
7 honorably discharged from active service in any branch of the Armed
8 Forces of the United States or Oklahoma National Guard and who has
9 been certified by the United States Department of Veterans Affairs
10 or its successor to have a one-hundred-percent (100%) permanent
11 disability sustained through military action or accident or
12 resulting from disease contracted while in such active service or
13 the surviving spouse of such head of household shall be entitled to
14 claim an exemption for the full amount of all household personal
15 property which is subject to ad valorem taxation and which is not
16 subject to any form of taxation in lieu of ad valorem taxation.

17 2. For tax year 2027 and subsequent tax years, each head of
18 household who has been honorably discharged from active service in
19 any branch of the Armed Forces of the United States or Oklahoma
20 National Guard or the unremarried surviving spouse of such head of
21 household, and not otherwise exempt pursuant to paragraph 1 of this
22 subsection, shall be entitled to claim an exemption for all
23 household personal property that is subject to ad valorem taxation

1 and that is not subject to any form of taxation in lieu of ad
2 valorem taxation in the following amounts:

- 3 a. for tax year 2027, twenty-five percent (25%) of the
4 assessed value,
- 5 b. for tax year 2028, fifty percent (50%) of the assessed
6 value,
- 7 c. for tax year 2029, seventy-five percent (75%) of the
8 assessed value, and
- 9 d. for tax year 2030, the full amount of assessed value.

10 Provided, for tax year 2027 and subsequent tax years, a
11 manufactured home that is located on land not owned by the owner of
12 the manufactured home and is the actual residence of the owner shall
13 be considered household personal property for the purposes of this
14 section.

15 B. In order to be eligible for the exemption authorized by this
16 section, the individual shall be required to prove residency within
17 the State of Oklahoma.

18 C. The Legislature shall be authorized to enact such laws as
19 may be necessary in order to implement the exemption provided by
20 this section; however, the exemption amount shall not be subject to
21 modification by such enactments and shall be for the full amount of
22 the valuation of any household personal property as otherwise
23 prescribed by this section.

1 Section 8E. A. 1. Despite any provision to the contrary,
2 beginning January 1, 2006, each head of household who has been
3 honorably discharged from active service in any branch of the Armed
4 Forces of the United States or Oklahoma National Guard and who has
5 been certified by the United States Department of Veterans Affairs
6 or its successor to have a one hundred percent (100%) permanent
7 disability sustained through military action or accident or
8 resulting from disease contracted while in such active service or
9 the surviving spouse of such head of household shall be entitled to
10 claim an exemption for the full amount of the fair cash value of the
11 homestead.

12 2. For tax year 2027 and subsequent tax years, each head of
13 household who has been honorably discharged from active service in
14 any branch of the Armed Forces of the United States or Oklahoma
15 National Guard or the unremarried surviving spouse of such head of
16 household, and not otherwise exempt pursuant to paragraph 1 of this
17 subsection, shall be entitled to claim an exemption for the fair
18 cash value of the homestead in the following amounts:

- 19 a. for tax year 2027, twenty-five percent (25%) of the
20 fair cash value,
- 21 b. for tax year 2028, fifty percent (50%) of the fair
22 cash value,
- 23 c. for tax year 2029, seventy-five percent (75%) of the
24 fair cash value, and

d. for tax year 2030, the full amount of fair cash value.

B. In order to be eligible for the exemption authorized by this section, the individual shall be required to prove residency within the State of Oklahoma and must have previously qualified for the homestead exemption authorized by law or be eligible for the homestead exemption pursuant to law.

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

SECTION 3. The Ballot Title for the proposed Constitutional amendments as set forth in SECTION 2 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 Sections 8D and 8E of Article 10 of the Oklahoma Constitution. The measure expands the exemption from ad valorem tax for the household property of disabled veterans.

1 and surviving spouses to include all honorably discharged
2 veterans and remarried surviving spouses. The measure also
3 expands the exemption from ad valorem tax on homesteads of
4 disabled veterans and surviving spouses to include all honorably
5 discharged veterans and remarried surviving spouses. The
6 exemption shall be provided in increasing amounts over four (4)
7 tax years, until a full exemption is provided.

8 SHALL THE PROPOSAL BE APPROVED?

9 FOR THE PROPOSAL - YES _____

10 AGAINST THE PROPOSAL - NO _____

11 SECTION 4. The President Pro Tempore of the Senate shall,
12 immediately after the passage of this resolution, prepare and file
13 one copy thereof, including the Ballot Title set forth in SECTION 3
14 hereof, with the Secretary of State and one copy with the Attorney
15 General.

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