

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

SENATE JOINT  
RESOLUTION 36

By: Deevers

AS INTRODUCED

A Joint Resolution directing the Secretary of State to refer to the people for their approval or rejection a proposed amendment to Sections 8D and 8E of Article X of the Oklahoma Constitution; stating legislative intent; providing exemption from ad valorem taxation for the household property of 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.

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

SECTION 1. It is the intent of the Legislature that the duty and privilege of the State of Oklahoma is to honor and support its veterans who have served the United States honorably and to provide financial relief to honorably discharged veterans and their eligible spouses through property tax exemptions acknowledging their 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  
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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 taxy 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 taxy 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 unremarried 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 unremarried 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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