

STATE OF OKLAHOMA

2nd Session of the 57th Legislature (2020)

HOUSE JOINT
RESOLUTION 1034

By: Sims

AS INTRODUCED

A Joint Resolution directing the Secretary of State to refer to the people for their approval or rejection a proposed amendment to the Constitution of the State of Oklahoma by adding a new Section 8G to Article X; providing for reduction of ad valorem tax liability for certain disabled veterans; providing for reduction in ad valorem tax liability equal to disability percentage; providing for reduction with respect to real property; providing for authorized forms of ownership of property; providing for effect of transfer of homestead upon availability of ad valorem tax credit; providing for distribution of ad valorem tax after application of credit amount; providing ballot title; and directing filing.

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE
2ND SESSION OF THE 57TH OKLAHOMA LEGISLATURE:

SECTION 1. The Secretary of State shall refer to the people for their approval or rejection, as and in the manner provided by law, the following proposed amendment to the Constitution of the State of Oklahoma by adding a new Section 8G to Article X thereof, to read as follows:

1 A. Beginning January 1, 2021, each head of household who has
2 been honorably discharged from active service in any branch of the
3 Armed Forces of the United States or Oklahoma National Guard and who
4 has been certified by the United States Department of Veterans
5 Affairs or its successor to have less than a one-hundred-percent
6 permanent disability sustained through military action or accident
7 or resulting from disease contracted while in such active service or
8 the surviving spouse of such head of household shall be entitled to
9 receive a credit against any ad valorem tax liability with respect
10 to the homestead real property owned by such disabled veteran,
11 whether alone or in joint tenancy with a spouse, or whether title to
12 the real property has been transferred to a trust, whether revocable
13 or irrevocable, created for the benefit of the disabled veteran or
14 the disabled veteran and his or her spouse. The credit authorized
15 by this section shall be equal to the percentage of the disabled
16 veteran's disability as determined by the United States Department
17 of Veterans Affairs. The ad valorem tax liability that would
18 otherwise be due and owing for the applicable year shall be reduced
19 by the applicable percentage disability for the disabled veteran.
20 The credit authorized by this section shall not be applicable to any
21 real property except the homestead. The revenue attributable to the
22 amount of ad valorem tax paid by or on behalf of such disabled
23 veteran shall be apportioned by the county treasurer to the local
24 taxing jurisdictions in the same manner, subject to the reduction in

1 the total amount paid, as all other ad valorem tax revenues are
2 apportioned.

3 B. In order to be eligible for the reduction of ad valorem tax
4 liability authorized by this section, the disabled veteran or
5 surviving spouse shall be required to prove residency within the
6 State of Oklahoma and, with respect to a reduction of ad valorem
7 taxes imposed on the homestead, must have previously qualified for
8 the homestead exemption authorized by law or be eligible for the
9 homestead exemption pursuant to law.

10 C. If a homestead otherwise eligible for the reduction of ad
11 valorem tax liability authorized by this section is transferred on
12 or after January 1 of a calendar year, another homestead property
13 acquired by the qualifying disabled veteran as head of household or
14 by the surviving spouse of such qualifying disabled veteran as head
15 of household, or the title to which is transferred to a revocable or
16 irrevocable trust created for the benefit of the disabled veteran or
17 both the disabled veteran and his or her spouse, shall qualify for
18 the reduction in ad valorem tax liability to the same extent as the
19 homestead property previously owned by such person or persons, or by
20 such trust, for the year during which the new homestead is acquired
21 and, subject to the requirements of this section, for each year
22 thereafter.

1 SECTION 2. The Ballot Title for the proposed Constitutional
2 amendment as set forth in SECTION 1 of this resolution shall be in
3 the following form:

4 BALLOT TITLE

5 Legislative Referendum No. _____ State Question No. _____

6 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

7 This measure amends the Oklahoma Constitution. It adds a new
8 Section 8G to Article 10. It provides a credit against property
9 taxes for certain disabled veterans or their surviving spouses.
10 This credit would lower the homestead property tax bill for
11 disabled veterans with a disability percentage of less than one
12 hundred percent (100%). The credit would reduce the property
13 tax bill for this class of disabled veterans by a percentage
14 equal to the percentage of the veteran's disability. The
15 surviving spouse of a disabled veteran who had less than one
16 hundred percent (100%) disability would continue to be eligible
17 for the tax credit. If a homestead was sold during the year and
18 another homestead was acquired, the tax credit could also be
19 used with respect to the property taxes on the newly acquired
20 homestead. County treasurers would distribute the property tax
21 payment after the credit was applied using the same method used
22 to distribute all other property tax receipts.

23 SHALL THE PROPOSAL BE APPROVED?

24 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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