

**COMMITTEE AMENDMENT**  
HOUSE OF REPRESENTATIVES  
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB2228 \_\_\_\_\_  
Of the printed Bill  
Page \_\_\_\_\_ Section \_\_\_\_\_ Lines \_\_\_\_\_  
Of the Engrossed Bill

By deleting the content of the entire measure, and by inserting in lieu thereof the following language:

**AMEND TITLE TO CONFORM TO AMENDMENTS**

Adopted: \_\_\_\_\_

Amendment submitted by: Cyndi Munson \_\_\_\_\_

\_\_\_\_\_  
Reading Clerk

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 PROPOSED SUBCOMMITTEE  
4 SUBSTITUTE  
5 FOR  
6 HOUSE BILL NO. 2228

By: Munson

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8  
9 PROPOSED SUBCOMMITTEE SUBSTITUTE

10 An Act relating to revenue and taxation; amending 68  
11 O.S. 2021, Section 5011, which relates to eligibility  
12 for computation within the Sales Tax Relief Act;  
13 modifying references to income amounts; prescribing  
14 credit based upon income and certain other qualifying  
15 features; providing for credit phase out; and  
16 providing an effective date.

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

18 SECTION 1. AMENDATORY 68 O.S. 2021, Section 5011, is  
19 amended to read as follows:

20 Section 5011. A. Except as otherwise provided by this section,  
21 beginning with the calendar year 1990 and for each calendar year  
22 through 1998, and for calendar year 2003, any individual who is a  
23 resident of and is domiciled in this state during the entire  
24 calendar year for which the filing is made and whose gross household

1 income for such year does not exceed Twelve Thousand Dollars  
2 (\$12,000.00) may file a claim for sales tax relief.

3 B. For calendar years 1999, 2002 and 2004, any individual who  
4 is a resident of and is domiciled in this state during the entire  
5 calendar year for which the filing is made may file a claim for  
6 sales tax relief if the gross household income for such year does  
7 not exceed the following amounts:

8 1. For an individual not subject to the provisions of paragraph  
9 2 of this subsection and claiming no allowable personal exemption  
10 other than the allowable personal exemption for that individual or  
11 the spouse of that individual, Fifteen Thousand Dollars  
12 (\$15,000.00); or

13 2. For an individual claiming one or more allowable personal  
14 exemptions other than the allowable personal exemption for that  
15 individual or the spouse of that individual, an individual with a  
16 physical disability constituting a substantial handicap to  
17 employment, or an individual who is sixty-five (65) years of age or  
18 older at the close of the tax year, Thirty Thousand Dollars  
19 (\$30,000.00).

20 C. For calendar years 2000, 2001, 2005 ~~and following~~ through  
21 2024, an individual who is a resident of and is domiciled in this  
22 state during the entire calendar year for which the filing is made  
23 may file a claim for sales tax relief if the gross household income  
24 for such year does not exceed the following amounts:

1 1. For an individual not subject to the provisions of paragraph  
2 2 of this subsection and claiming no allowable personal exemption  
3 other than the allowable personal exemption for that individual or  
4 the spouse of that individual, Twenty Thousand Dollars (\$20,000.00);  
5 or

6 2. For an individual claiming one or more allowable personal  
7 exemptions other than the allowable personal exemption for that  
8 individual or the spouse of that individual, an individual with a  
9 physical disability constituting a substantial handicap to  
10 employment, or an individual who is sixty-five (65) years of age or  
11 older at the close of the tax year, Fifty Thousand Dollars  
12 (\$50,000.00).

13 ~~D. The amount of the claim filed pursuant to the Sales Tax~~  
14 ~~Relief Act shall be Forty Dollars (\$40.00) multiplied by the number~~  
15 ~~of allowable personal exemptions.~~ For calendar year 2025 and  
16 following, an individual who is a resident of and is domiciled in  
17 this state during the entire calendar year for which the filing is  
18 made may file a claim for sales tax relief if the gross household  
19 income for such year does not exceed the following amounts:

20 1. For a single filer or married filing separately claiming no  
21 allowable personal exemption other than the allowable personal  
22 exemption for that individual, Fifty-five Thousand Dollars  
23 (\$55,000.00);  
24

1        2. For a single filer or married filing separately claiming no  
2 allowable personal exemption other than the allowable personal  
3 exemption for that individual who is sixty-five (65) years of age or  
4 older, Seventy-five Thousand Dollars (\$75,000.00);

5        3. For a single filer with a disability, Seventy-five Thousand  
6 Dollars (\$75,000.00);

7        4. For a family filing head of household, married filing  
8 jointly, married filing separately with at least one dependent, or  
9 widowed, Seventy-five Thousand Dollars (\$75,000.00).

10       E. For calendar year 2025 and thereafter, the amount of the  
11 claim filed pursuant to the Sales Tax Relief Act shall be Two  
12 Hundred Dollars (\$200.00) multiplied by the number of allowable  
13 personal exemptions.

14       F. The amount of the credit provided in subsection E shall be  
15 reduced by a percent of gross household income in excess of the  
16 income limitations provided in subsection D. The amount of credit  
17 shall be reduced as follows:

18       1. If the gross household income, as provided in paragraph 1 of  
19 subsection D of this section, exceeds Fifty-five Thousand Dollars  
20 (\$55,000.00), the credit amount shall be reduced, but not below zero  
21 (0), by one percent (1%) of gross household income in excess of  
22 Fifty-five Thousand Dollars (\$55,000.00);

23       2. If the gross household income, as provided in paragraph 2 or  
24 paragraph 3 of subsection D of this section, exceeds Seventy-five

1 Thousand Dollars (\$75,000.00), the credit amount shall be reduced,  
2 but not below zero (0), by one-half percent (0.5%) of gross  
3 household income in excess of the Seventy-five Thousand Dollars  
4 (\$75,000.000);

5 3. If the gross household income, as provided in paragraph 4 of  
6 subsection D of this section, exceeds Seventy-five Thousand Dollars  
7 (\$75,000.00), the credit amount shall be reduced, but not below zero  
8 (0), by one and one-half percent (1.5%) of gross household income in  
9 excess of Seventy-five Thousand Dollars (\$75,000.000);

10 G. As used in the Sales Tax Relief Act, "allowable personal  
11 exemption" means a personal exemption to which the taxpayer would be  
12 entitled pursuant to the provisions of the Oklahoma Income Tax Act,  
13 except for:

14 1. The exemptions such taxpayer would be entitled to pursuant  
15 to Section 2358 of this title if such taxpayer or spouse is blind or  
16 sixty-five (65) years of age or older at the close of the tax year;

17 2. An exemption for a person convicted of a felony if during  
18 all or any part of the calendar year for which the claim is filed  
19 such person was an inmate in the custody of the Department of  
20 Corrections; or

21 3. An exemption for a person if during all or any part of the  
22 calendar year for which the claim is filed such person resided  
23 outside of this state;

24

1       ~~E.~~ H. A person convicted of a felony shall not be permitted to  
2 file a claim for sales tax relief pursuant to the provisions of  
3 Sections 5010 through 5016 of this title for the period of time  
4 during which the person is an inmate in the custody of the  
5 Department of Corrections. Such period of time shall include the  
6 entire calendar year if the person is in the custody of the  
7 Department of Corrections during any part of the calendar year. The  
8 provisions of this subsection shall not prohibit all other members  
9 of the household of an inmate from filing a claim based upon the  
10 personal exemptions to which the household members would be entitled  
11 pursuant to the provisions of the Oklahoma Income Tax Act.

12       ~~F.~~ I. The Department of Corrections shall withhold up to fifty  
13 percent (50%) of any money inmates receive for claims made pursuant  
14 to the Sales Tax Relief Act prior to September 1, 1991, for costs of  
15 incarceration.

16       ~~G.~~ J. For purposes of Section 139.105 of Title 17 of the  
17 Oklahoma Statutes, the gross household income of any individual who  
18 may file a claim for sales tax relief shall not exceed Twelve  
19 Thousand Dollars (\$12,000.00).

20       SECTION 2. This act shall become effective November 1, 2025.

21

22       60-1-12642       AO       02/20/25

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