

FLOOR AMENDMENT
HOUSE OF REPRESENTATIVES
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB1200 _____
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 FLOOR SUBSTITUTE
4 FOR

5 HOUSE BILL NO. 1200

6 By: Maynard

7 FLOOR SUBSTITUTE

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

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

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

18 Section 5011. A. Except as otherwise provided by this section,
19 beginning with the calendar year 1990 and for each calendar year
20 through 1998, and for calendar year 2003, any individual who is a
21 resident of and is domiciled in this state during the entire
22 calendar year for which the filing is made and whose gross household
23 income for such year does not exceed Twelve Thousand Dollars
24 (\$12,000.00) may file a claim for sales tax relief.

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

6 1. For an individual not subject to the provisions of paragraph
7 2 of this subsection and claiming no allowable personal exemption
8 other than the allowable personal exemption for that individual or
9 the spouse of that individual, Fifteen Thousand Dollars
10 (\$15,000.00); or

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

18 C. For calendar years 2000, 2001, 2005 ~~and following~~ through
19 2024, an individual who is a resident of and is domiciled in this
20 state during the entire calendar year for which the filing is made
21 may file a claim for sales tax relief if the gross household income
22 for such year does not exceed the following amounts:

23 1. For an individual not subject to the provisions of paragraph
24 2 of this subsection and claiming no allowable personal exemption

1 other than the allowable personal exemption for that individual or
2 the spouse of that individual, Twenty Thousand Dollars (\$20,000.00);
3 or

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

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

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

22 2. For a single filer or married filing separately claiming no
23 allowable personal exemption other than the allowable personal
24

1 exemption for that individual who is sixty-five (65) years of age or
2 older, Seventy-five Thousand Dollars (\$75,000.00);

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

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

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

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

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

21 2. If the gross household income, as provided in paragraph 2 or
22 paragraph 3 of subsection D of this section, exceeds Seventy-five
23 Thousand Dollars (\$75,000.00), the credit amount shall be reduced,
24 but not below zero (0), by one-half percent (0.5%) of gross

1 household income in excess of Seventy-five Thousand Dollars
2 (\$75,000.00); and

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

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

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

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

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

22 ~~E.~~ H. A person convicted of a felony shall not be permitted to
23 file a claim for sales tax relief pursuant to the provisions of
24 Sections 5010 through 5016 of this title for the period of time

1 during which the person is an inmate in the custody of the
2 Department of Corrections. Such period of time shall include the
3 entire calendar year if the person is in the custody of the
4 Department of Corrections during any part of the calendar year. The
5 provisions of this subsection shall not prohibit all other members
6 of the household of an inmate from filing a claim based upon the
7 personal exemptions to which the household members would be entitled
8 pursuant to the provisions of the Oklahoma Income Tax Act.

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

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

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

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19 60-1-13038 AO 02/28/25

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