

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE BILL 425

By: Sacchieri

AS INTRODUCED

An Act relating to ad valorem tax; amending 68 O.S. 2021, Sections 2905 and 2906, which relate to claims for property tax relief; modifying certain income limitation; modifying age requirement; updating statutory language; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 2905, is amended to read as follows:

Section 2905. The provisions of Sections 2904 through 2911 of this title shall apply only to persons ~~sixty-five (65)~~ sixty (60) years of age or older or to any totally disabled person, who is head of a household, was a resident of and domiciled in this state during the entire preceding calendar year, and whose gross household income does not exceed the amount of ~~Twelve Thousand Dollars (\$12,000.00)~~ Forty Thousand Dollars (\$40,000.00) for any calendar year. The provisions of these sections shall be administered by the Oklahoma Tax Commission, which shall devise and furnish appropriate forms for claims, reports of household income, proof of property taxes paid,

1 and such other forms as may be deemed necessary to support claims
2 made pursuant to ~~said~~ such sections.

3 SECTION 2. AMENDATORY 68 O.S. 2021, Section 2906, is
4 amended to read as follows:

5 Section 2906. Any person ~~sixty-five (65)~~ sixty (60) years of
6 age or older or any totally disabled person, who is the head of a
7 household, a resident of and domiciled in this state during the
8 entire preceding calendar year, and whose gross household income for
9 such year does not exceed ~~Twelve Thousand Dollars (\$12,000.00)~~ Forty
10 Thousand Dollars (\$40,000.00) may file a claim for property tax
11 relief on the amount of property taxes paid on the household
12 occupied by such person during the preceding calendar year. Each
13 head of household shall be allowed to file only one claim per year.

14 SECTION 3. This act shall become effective November 1, 2025.

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