

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE JOINT
RESOLUTION 10

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; 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 full cash value of the homestead of honorably discharged veterans and unremarried surviving spouses; providing ballot title; and directing filing.

WHEREAS, it is the duty and privilege of the State of Oklahoma to honor and support its veterans who have served the United States honorably; and

WHEREAS, providing financial relief to honorably discharged veterans and their eligible spouses through property tax exemptions acknowledges their sacrifices and contributions to the nation and state.

NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE 1ST SESSION OF THE 60TH OKLAHOMA LEGISLATURE:

1 SECTION 1. 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. Despite any provision to the contrary,
6 ~~beginning January 1, 2009~~ for tax years 2009 through 2025, each head
7 of household who has been honorably discharged from active service
8 in any branch of the Armed Forces of the United States or Oklahoma
9 National Guard and who has been certified by the United States
10 Department of Veterans Affairs or its successor to have a one-
11 hundred-percent (100%) permanent disability sustained through
12 military action or accident or resulting from disease contracted
13 while in such active service or the surviving spouse of such head of
14 household shall be entitled to claim an exemption for the full
15 amount of all household personal property which is subject to ad
16 valorem taxation and which is not subject to any form of taxation in
17 lieu of ad valorem taxation. For tax year 2026 and subsequent tax
18 years, each head of household who has been honorably discharged from
19 active service in any branch of the Armed Forces of the United
20 States or Oklahoma National Guard or the unremarried surviving
21 spouse of such head of household shall be entitled to claim an
22 exemption for the full amount of all household personal property
23 which is subject to ad valorem taxation and which is not subject to
24 any form of taxation in lieu of ad valorem taxation. Provided, for

1 tax year 2026 and subsequent tax years, a manufactured home that is
2 located on land not owned by the owner of the manufactured home and
3 is the actual residence of the owner shall be considered household
4 personal property for the purposes of this section.

5 B. In order to be eligible for the exemption authorized by this
6 section, the individual shall be required to prove residency within
7 the State of Oklahoma.

8 C. The Legislature shall be authorized to enact such laws as
9 may be necessary in order to implement the exemption provided by
10 this section; however, the exemption amount shall not be subject to
11 modification by such enactments and shall be for the full amount of
12 the valuation of any household personal property as otherwise
13 prescribed by this section.

14 Section 8E. A. Despite any provision to the contrary,
15 ~~beginning January 1, 2006~~ for tax years 2006 through 2025, each head
16 of household who has been honorably discharged from active service
17 in any branch of the Armed Forces of the United States or Oklahoma
18 National Guard and who has been certified by the United States
19 Department of Veterans Affairs or its successor to have a one
20 hundred percent (100%) permanent disability sustained through
21 military action or accident or resulting from disease contracted
22 while in such active service or the surviving spouse of such head of
23 household shall be entitled to claim an exemption for the full
24 amount of the fair cash value of the homestead. For tax year 2026

1 and subsequent tax years, each head of household who has been
2 honorably discharged from active service in any branch of the Armed
3 Forces of the United States or Oklahoma National Guard or the
4 unremarried surviving spouse of such head of household shall be
5 entitled to claim an exemption for the full amount of the fair cash
6 value of the homestead.

7 B. In order to be eligible for the exemption authorized by this
8 section, the individual shall be required to prove residency within
9 the State of Oklahoma and must have previously qualified for the
10 homestead exemption authorized by law or be eligible for the
11 homestead exemption pursuant to law.

12 C. If a homestead otherwise eligible for the exemption
13 authorized by this section is transferred on or after January 1 of a
14 calendar year, another homestead property acquired by the qualifying
15 head of household or by the surviving spouse of such qualifying head
16 of household shall be exempt to the same extent as the homestead
17 property previously owned by such person or persons for the year
18 during which the new homestead is acquired and, subject to the
19 requirements of this section, for each year thereafter.

20 SECTION 2. The Ballot Title for the proposed Constitutional
21 amendments as set forth in SECTION 1 of this resolution shall be in
22 the following form:

23 BALLLOT TITLE

24 Legislative Referendum No. _____ State Question No. _____

1 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

2 This measure amends Sections 8D and 8E of Article 10 of the
3 Oklahoma Constitution. The measure expands the exemption from
4 ad valorem tax for the household property of disabled veterans
5 and surviving spouses to include all honorably discharged
6 veterans and unremarried surviving spouses. The measure also
7 expands the exemption from ad valorem tax on homesteads of
8 disabled veterans and surviving spouses to include all honorably
9 discharged veterans and unremarried surviving spouses.

10 SHALL THE PROPOSAL BE APPROVED?

11 FOR THE PROPOSAL - YES _____

12 AGAINST THE PROPOSAL - NO _____

13 SECTION 3. The President Pro Tempore of the Senate shall,
14 immediately after the passage of this resolution, prepare and file
15 one copy thereof, including the Ballot Title set forth in SECTION 2
16 hereof, with the Secretary of State and one copy with the Attorney
17 General.

19 60-1-1403 QD 1/16/2025 12:31:06 AM