

COMMITTEE AMENDMENT
HOUSE OF REPRESENTATIVES
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB3987 _____
Of the printed Bill
Page _____ Section _____ Lines _____
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by inserting in lieu thereof the following language:

AMEND TITLE TO CONFORM TO AMENDMENTS

Amendment submitted by: Cyndi Munson

Adopted: _____

Reading Clerk

1 STATE OF OKLAHOMA

2 2nd Session of the 59th Legislature (2024)

3 PROPOSED COMMITTEE
4 SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 3987

By: Munson

7 PROPOSED COMMITTEE 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 an effective date; and declaring
14 an emergency.

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, an~~
19 ~~individual who is a resident of and is domiciled in this state~~
20 ~~during the entire calendar year for which the filing is made may~~
21 ~~file a claim for sales tax relief if the gross household income for~~
22 ~~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. B.~~ The amount of the claim filed pursuant to the Sales Tax
 12 Relief Act shall be ~~Forty Dollars (\$40.00)~~ based on the following
 13 categories and amounts, multiplied by the number of allowable
 14 personal exemptions-:

<u>FILING</u>	<u>SINGLE</u>	<u>65 OR</u>	<u>DISABLED</u>	<u>DEPENDENTS</u>
<u>CATEGORY</u>	<u>ADULT</u>	<u>OLDER</u>		
<u>Gross</u>				
<u>Household</u>	<u>Credit</u>	<u>Credit</u>	<u>Credit</u>	<u>Credit</u>
<u>Income</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
<u>30,000 or less</u>	<u>\$200.00</u>	<u>\$200.00</u>	<u>\$200.00</u>	<u>\$200.00</u>
<u>30,001-34,999</u>	<u>\$200.00</u>	<u>\$200.00</u>	<u>\$200.00</u>	<u>\$200.00</u>
<u>35,000-39,999</u>	<u>\$100.00</u>	<u>\$200.00</u>	<u>\$200.00</u>	<u>\$200.00</u>
<u>40,000-44,999</u>	<u>\$0.00</u>	<u>\$200.00</u>	<u>\$200.00</u>	<u>\$200.00</u>
<u>45,000-49,999</u>	<u>\$0.00</u>	<u>\$150.00</u>	<u>\$150.00</u>	<u>\$150.00</u>

1	<u>50,000-54,999</u>	<u>\$0.00</u>	<u>\$100.00</u>	<u>\$100.00</u>	<u>\$100.00</u>
2	<u>55,000-59,999</u>	<u>\$0.00</u>	<u>\$50.00</u>	<u>\$50.00</u>	<u>\$50.00</u>
3	<u>60,000 and over</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

4 As used in the Sales Tax Relief Act, "allowable personal
5 exemption" means a personal exemption to which the taxpayer would be
6 entitled pursuant to the provisions of the Oklahoma Income Tax Act,
7 except for:

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

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

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

18 ~~E.~~ C. A person convicted of a felony shall not be permitted to
19 file a claim for sales tax relief pursuant to the provisions of
20 Sections 5010 through 5016 of this title for the period of time
21 during which the person is an inmate in the custody of the
22 Department of Corrections. Such period of time shall include the
23 entire calendar year if the person is in the custody of the
24 Department of Corrections during any part of the calendar year. The

1 provisions of this subsection shall not prohibit all other members
2 of the household of an inmate from filing a claim based upon the
3 personal exemptions to which the household members would be entitled
4 pursuant to the provisions of the Oklahoma Income Tax Act.

5 ~~F.~~ D. The Department of Corrections shall withhold up to fifty
6 percent (50%) of any money inmates receive for claims made pursuant
7 to the Sales Tax Relief Act prior to September 1, 1991, for costs of
8 incarceration.

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

13 SECTION 2. This act shall become effective July 1, 2024.

14 SECTION 3. It being immediately necessary for the preservation
15 of the public peace, health or safety, an emergency is hereby
16 declared to exist, by reason whereof this act shall take effect and
17 be in full force from and after its passage and approval.

18

19 59-2-10085 AO 02/13/24

20

21

22

23

24