

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE BILL 45

By: Rader

AS INTRODUCED

An Act relating to ad valorem tax; amending 68 O.S. 2021, Sections 2906 and 2907, which relate to claims for property tax relief; modifying certain income limitation; modifying claim limit; updating statutory language; updating statutory references; making language gender neutral; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 2906, is amended to read as follows:

Section 2906. Any person sixty-five (65) years of age or older or any totally disabled person, who is the head of a household, a resident of and domiciled in this state during the entire preceding calendar year, and whose gross household income for such year does not exceed ~~Twelve Thousand Dollars (\$12,000.00)~~ Thirty-eight Thousand Dollars (\$38,000.00) may file a claim for property tax relief on the amount of property taxes paid on the household occupied by such person during the preceding calendar year. Each head of household shall be allowed to file only one claim per year.

1 SECTION 2. AMENDATORY 68 O.S. 2021, Section 2907, is  
2 amended to read as follows:

3 Section 2907. A. The amount of any claim filed pursuant to  
4 ~~Section 108 of this act~~ 2908 of this title shall be for the amount  
5 of the property taxes paid by the claimant for the preceding  
6 calendar year which exceeds one percent (1%) of the household  
7 income, but no claim for property tax relief shall exceed ~~Two~~  
8 ~~Hundred Dollars (\$200.00)~~ Two Thousand Dollars (\$2,000.00).

9 B. The right to file a claim and to receive property tax relief  
10 under the provisions of ~~this act~~ Sections 2904 through 2911 of this  
11 title shall be personal to the claimant and shall not survive his or  
12 her death, except that a surviving spouse of the claimant may  
13 receive benefits hereunder upon the timely filing of a claim.

14 SECTION 3. This act shall become effective January 1, 2026.

16 60-1-731 QD 12/18/2024 12:00:13 PM