

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE BILL 72

By: Kirt

AS INTRODUCED

An Act relating to income tax; amending 68 O.S. 2021, Section 5011, which relates to the Sales Tax Relief Act; modifying claim amounts for certain years; 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 5011, is amended to read as follows:

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

B. For calendar years 1999, 2002, and 2004, any individual who is a resident of and is domiciled in this state during the entire calendar year for which the filing is made may file a claim for

1 sales tax relief if the gross household income for such year does
2 not exceed the following amounts:

3 1. For an individual not subject to the provisions of paragraph
4 2 of this subsection and claiming no allowable personal exemption
5 other than the allowable personal exemption for that individual or
6 the spouse of that individual, Fifteen Thousand Dollars
7 (\$15,000.00); or

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

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

20 1. For an individual not subject to the provisions of paragraph
21 2 of this subsection and claiming no allowable personal exemption
22 other than the allowable personal exemption for that individual or
23 the spouse of that individual, Twenty Thousand Dollars (\$20,000.00);
24 or

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

8 D. The amount of the claim filed pursuant to the Sales Tax
9 Relief Act shall be Forty Dollars (\$40.00) multiplied by the number
10 of allowable personal exemptions for calendar year 2024 and previous
11 calendar years.

12 E. For calendar year 2025 and subsequent calendar years, an
13 individual who is a resident of and is domiciled in this state
14 during the entire calendar year for which the filing is made may
15 file a claim for sales tax relief in the following amounts,
16 multiplied by the number of allowable personal exemptions:

17 1. For an individual not subject to the provisions of paragraph
18 2 of this subsection and claiming no allowable personal exemption
19 other than the allowable personal exemption for that individual or
20 the spouse of that individual:

21 a. Two Hundred Dollars (\$200.00) for an individual whose
22 household income for the year does not exceed Thirty-
23 five Thousand Dollars (\$35,000.00), or

1 b. One Hundred Dollars (\$100.00) for an individual whose
2 household income for the year does not exceed Forty
3 Thousand Dollars (\$40,000.00); and

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 disability to
8 employment, or an individual who is sixty-five (65) years of age or
9 older at the close of the tax year:

10 a. Two Hundred Dollars (\$200.00) for an individual whose
11 household income for the year does not exceed Forty-
12 five Thousand Dollars (\$45,000.00), or

13 b. One Hundred Fifty Dollars (\$150.00) for an individual
14 whose household income for the year does not exceed
15 Fifty Thousand Dollars (\$50,000.00).

16 F. As used in the Sales Tax Relief Act, "allowable personal
17 exemption" means a personal exemption to which the taxpayer would be
18 entitled pursuant to the provisions of the Oklahoma Income Tax Act,
19 except for:

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

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

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

6 ~~F.~~ G. A person convicted of a felony shall not be permitted to
7 file a claim for sales tax relief pursuant to the provisions of
8 Sections 5010 through 5016 of this title for the period of time
9 during which the person is an inmate in the custody of the
10 Department of Corrections. Such period of time shall include the
11 entire calendar year if the person is in the custody of the
12 Department of Corrections during any part of the calendar year. The
13 provisions of this subsection shall not prohibit all other members
14 of the household of an inmate from filing a claim based upon the
15 personal exemptions to which the household members would be entitled
16 pursuant to the provisions of the Oklahoma Income Tax Act.

17 ~~F.~~ H. The Department of Corrections shall withhold up to fifty
18 percent (50%) of any money inmates receive for claims made pursuant
19 to the Sales Tax Relief Act prior to September 1, 1991, for costs of
20 incarceration.

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

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

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