ENROLLED HOUSE BILL NO. 2621

ENACTED BY THE SECOND REGULAR SESSION OF THE

54TH LEGISLATURE OF THE STATE OF OKLAHOMA

NUMBERED BY THE SECRETARY OF STATE

STATE QUESTION NUMBER 770

LEGISLATIVE REFERENDUM NUMBER 365

And

STATE QUESTION NUMBER 771

LEGISLATIVE REFERENDUM NUMBER 366

RECEIVED: MAY 21, 2014

An Act

ENROLLED HOUSE
BILL NO. 2621

By: Reynolds, Bennett and Johnson of the House

and

Brecheen and Simpson of the Senate

An Act relating to ad valorem taxes; directing the Secretary of State to refer to the people for their approval or rejection a proposed amendment to Section 8E of Article X of the Oklahoma Constitution; allowing qualified veteran or surviving spouse who acquires a new homestead property to obtain specified exemption in the same year during which an exemption was claimed for previous homestead property; providing ballot title; directing the Secretary of State to refer to the people for their approval or rejection the proposed addition of a new Section 8F of Article X of the Oklahoma Constitution; providing an ad valorem exemption for the full fair cash value of a homestead for the un-remarried surviving spouse of a member of the Armed Forces determined to have died while in the line of duty; establishing eligibility requirements; allowing surviving spouse who acquires a new homestead property to obtain specified exemption in the same year during which an exemption was claimed for previous homestead property; providing for applicability of provision; providing ballot title; and directing filing.

SUBJECT: Ad valorem taxes

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

SECTION 1. The Secretary of State shall refer to the people for their approval or rejection, as and in the manner provided by law, the following proposed amendment to Section 8E of Article X of the Constitution of the State of Oklahoma to read as follows:

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

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

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

SECTION 2. The Ballot Title for the proposed Constitutional amendment as set forth in SECTION 1 of this act shall be in the following form:

BALLOT TITLE

Legislative Referendum No. ____ State Question No. ____

THE GIST OF THE PROPOSITION IS AS FOLLOWS:

This measure amends the Oklahoma Constitution. It amends Section 8E of Article 10. This section provides a homestead exemption to certain qualifying disabled veterans. It also

provides a homestead exemption to the surviving spouse of qualifying disabled veterans. This measure would allow either the veteran or his or her surviving spouse to sell the homestead but acquire another homestead property in the same calendar year. The exemption would apply to the newly acquired homestead property to the same extent as the original exemption for the homestead property that was sold.

SHALL THE PROPOSAL BE APPROVED?

FOR THE PROPOSAL – YES _____

AGAINST THE PROPOSAL – NO _____

SECTION 3. The Secretary of State shall refer to the people for their approval or rejection, as and in the manner provided by law, the following proposed amendment to the Constitution of the State of Oklahoma by adding a new Section 8F to Article X thereof, to read as follows:

Section 8F. A. Despite any provision to the contrary, and except as otherwise provided by subsection D of this section, beginning January 1, 2015, the surviving spouse of the head of household who is determined by the United States Department of Defense or any branch of the United States military to have died while in the line of duty shall be entitled to claim an exemption for the full amount of the fair cash value of the homestead until such surviving spouse remarries.

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

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

D. The provisions of this section shall be applicable for the 2014 calendar year with respect to an existing homestead property

owned by the surviving spouse of a person previously determined to have died while in the line of duty by the United States Department of Defense or applicable branch of the United States military.

SECTION 4. The Ballot Title for the proposed Constitutional amendment as set forth in SECTION 3 of this act shall be in the following form:

BALLOT TITLE

Legislative Referendum No. ____ State Question No. ____

THE GIST OF THE PROPOSITION IS AS FOLLOWS:

This measure amends the Oklahoma Constitution. It would add a new Section 8F to Article 10. It would create a homestead exemption for the surviving spouse of military personnel who die in the line of duty. The United States Department of Defense or the applicable branch of the United States military would make the determination regarding whether the person engaged in military service died while in the line of duty. It would provide the surviving spouse of such person with a one hundred percent (100%) exemption for the fair cash value of the homestead until the surviving spouse remarried. This measure would allow the surviving spouse to sell the homestead, but acquire another homestead property in the same calendar year. The exemption would apply to the newly acquired homestead property to the same extent as the original exemption for the homestead property that was sold. The exemption would apply beginning in calendar year 2015. The exemption would also apply for the 2014 calendar year if the surviving spouse meets applicable requirements.

SHALL THE PROPOSAL BE APPROVED?

FOR THE PROPOSAL – YES _____

AGAINST THE PROPOSAL – NO _____

SECTION 5. The Chief Clerk of the House of Representatives, immediately after the passage of this act, shall prepare and file one copy thereof, including the Ballot Titles set forth in SECTIONS 2 and 4 hereof, with the Secretary of State and one copy with the Attorney General.

Passed the House of Representatives the 20th day of May, 2014.

Presiding Officer of the House
of Representatives

Passed the Senate the 24th day of April, 2014.

Presiding Officer of the Senate

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this 21st day of May, 20 14, at 11:35 o'clock A.M.

By: Chris Benge