

1 STATE OF OKLAHOMA

2 2nd Session of the 58th Legislature (2022)

3 HOUSE BILL 3622

By: Virgin

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2021, Section 5011, which relates to sales tax
9 relief; increasing relief amount; and providing an
10 effective date.

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

12 SECTION 1. AMENDATORY 68 O.S. 2021, Section 5011, is
13 amended to read as follows:

14 Section 5011. A. Except as otherwise provided by this section,
15 beginning with the calendar year 1990 and for each calendar year
16 through 1998, and for calendar year 2003, any individual who is a
17 resident of and is domiciled in this state during the entire
18 calendar year for which the filing is made and whose gross household
19 income for such year does not exceed Twelve Thousand Dollars
20 (\$12,000.00) may file a claim for sales tax relief.

21 B. For calendar years 1999, 2002 and 2004, any individual who
22 is a resident of and is domiciled in this state during the entire
23 calendar year for which the filing is made may file a claim for
24

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 to
12 employment, or an individual who is sixty-five (65) years of age or
13 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, an
16 individual who is a resident of and is domiciled in this state
17 during the entire calendar year for which the filing is made may
18 file a claim for sales tax relief if the gross household income for
19 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 to
5 employment, or an individual who is sixty-five (65) years of age or
6 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)~~ Eighty Dollars (\$80.00)
10 multiplied by the number of allowable personal exemptions. As used
11 in the Sales Tax Relief Act, "allowable personal exemption" means a
12 personal exemption to which the taxpayer would be entitled pursuant
13 to the provisions of the Oklahoma Income Tax Act, except for:

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

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

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

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

12 F. The Department of Corrections shall withhold up to fifty
13 percent (50%) of any money inmates receive for claims made pursuant
14 to the Sales Tax Relief Act prior to September 1, 1991, for costs of
15 incarceration.

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

20 SECTION 2. This act shall become effective November 1, 2022.

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