

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 2nd Session of the 59th Legislature (2024)

4 HOUSE BILL 3811

By: Dollens, **Menz**, and **Pittman**  
of the House

5 and

6 **Garvin** of the Senate

7  
8  
9  
10 AS INTRODUCED

11 [ revenue and taxation - income tax credit for  
12 certain property tax liabilities - qualifying  
13 income limit - effective date ]

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16  
17 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

18 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2905, is  
19 amended to read as follows:

20 Section 2905. The provisions of Sections 2904 through 2911 of  
21 this title shall apply only to persons sixty-five (65) years of age  
22 or older or to any totally disabled person, who is head of a  
23 household, was a resident of and domiciled in this state during the  
24 entire preceding calendar year, and whose gross household income

1 does not exceed the amount of ~~Twelve Thousand Dollars (\$12,000.00)~~  
2 Twenty-five Thousand Dollars (\$25,000.00) for any calendar year.

3 The provisions of these sections shall be administered by the  
4 Oklahoma Tax Commission, which shall devise and furnish appropriate  
5 forms for claims, reports of household income, proof of property  
6 taxes paid, and such other forms as may be deemed necessary to  
7 support claims made pursuant to said sections.

8 SECTION 2. AMENDATORY 68 O.S. 2021, Section 2906, is  
9 amended to read as follows:

10 Section 2906. Any person sixty-five (65) years of age or older  
11 or any totally disabled person, who is the head of a household, a  
12 resident of and domiciled in this state during the entire preceding  
13 calendar year, and whose gross household income for such year does  
14 not exceed ~~Twelve Thousand Dollars (\$12,000.00)~~ Twenty-five Thousand  
15 Dollars (\$25,000.00) may file a claim for property tax relief on the  
16 amount of property taxes paid on the household occupied by such  
17 person during the preceding calendar year. Each head of household  
18 shall be allowed to file only one claim per year.

19 SECTION 3. This act shall become effective November 1, 2024.  
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21 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
22 02/29/2024 - DO PASS, As Amended and Coauthored.  
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