

1 STATE OF OKLAHOMA

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

3 SENATE BILL 1251

By: Paxton

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6 AS INTRODUCED

7 An Act relating to ad valorem tax relief; amending 68  
8 O.S. 2021, Section 2906, which relates to property  
9 tax relief credit; modifying gross household income  
limit for certain tax years; and providing an  
effective date.

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

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

15 Section 2906. Any person sixty-five (65) years of age or older  
16 or any totally disabled person, who is the head of a household, a  
17 resident of and domiciled in this state during the entire preceding  
18 calendar year, and whose gross household income for such year does  
19 not exceed Twelve Thousand Dollars (\$12,000.00) for tax years 1997  
20 through 2023, and Twenty-three Thousand Dollars (\$23,000.00) for tax  
21 year 2024 and subsequent tax years, may file a claim for property  
22 tax relief on the amount of property taxes paid on the household  
23 occupied by such person during the preceding calendar year. Each  
24 head of household shall be allowed to file only one claim per year.

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SECTION 2. This act shall become effective November 1, 2024.

59-2-2877 QD 12/7/2023 3:35:49 PM