

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 SENATE BILL 72

By: Kirt

6 AS INTRODUCED

7 An Act relating to income tax; amending 68 O.S. 2021,  
8 Section 5011, which relates to the Sales Tax Relief  
Act; modifying claim amounts for certain years;  
9 updating statutory language; and providing an  
effective date.

10  
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,  
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 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 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

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       E. 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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