

ENGROSSED SENATE AMENDMENTS
TO
ENGROSSED HOUSE BILL NO. 1876

BY: ROACH of the HOUSE

and

WILLIAMS (Penny) of the
SENATE

AN ACT RELATING TO REVENUE AND TAXATION; AMENDING 68
O.S. 1991, SECTION 2884, WHICH RELATES TO THE
PAYMENT OF AD VALOREM TAXES UNDER PROTEST;
PROVIDING FOR CERTAIN NOTIFICATION OF EACH TAXING
JURISDICTION AFFECTED BY SUCH PROTEST; PROVIDING AN
EFFECTIVE DATE; AND DECLARING AN EMERGENCY.

AMENDMENT NO. 1. Page 2, Section 1, lines 23 through 31, delete
all new language and insert a new subsection D to read

"If the county treasurer receives notice that one or more
appeals involving ad valorem taxes has been taken and that a
specified portion of the tax amount is being paid under protest
during a calendar month, the county treasurer shall, not later than
the fifteenth day of the next month, make a report to each taxing
jurisdiction in the county which will be affected by such appeals
and protested tax payments. The report shall specify for each such
taxing jurisdiction the aggregate amount of ad valorem tax revenue
apportionable to the taxing jurisdiction which is being held by the
county treasurer, pursuant to the provisions of this section,
pending resolution of the appeal and shall not include the name of
the taxpayer. If no such appeals are taken during a calendar month,
no report shall be due."

AMENDMENT NO. 2. Page 1, lines 7 through 9 1/2, strike the title to read

"[REVENUE AND TAXATION - AMENDING 68 O.S., SECTION 2884 -
PAYMENT OF AD VALOREM TAXES UNDER PROTEST - EFFECTIVE
DATE -
EMERGENCY]"

Passed the Senate the 25th day of March, 1992.

President of the Senate

Passed the House of Representatives the ____ day of

_____, 1992.

Speaker of the House of
Representatives