

ENGROSSED HOUSE
BILL NO. 1875

BY: ROACH

AN ACT RELATING TO REVENUE AND TAXATION; AMENDING 68 O.S. 1991, SECTION 2822, WHICH RELATES TO THE COMPREHENSIVE VISUAL INSPECTION PROGRAM; PROVIDING FOR CERTAIN HEARING FOR RECIPIENTS OF AD VALOREM REVENUE; AMENDING 68 O.S. 1991, SECTIONS 2925 AND 2926, WHICH RELATE TO THE COLLECTION OF TAXES FROM PERSONAL PROPERTY SOLD AT PUBLIC SALE OR UNDER COURT ORDER; MODIFYING PERSONS WHO ARE RESPONSIBLE FOR PAYING SUCH TAXES; PROVIDING THAT SUCH TAXES BE PAID TO THE COUNTY WHERE THE PROPERTY WAS DOMICILED; MODIFYING PERSONS WHO ARE REQUIRED TO NOTIFY THE COUNTY ASSESSOR UNDER CERTAIN CIRCUMSTANCES; REPEALING 68 O.S. 1991, SECTIONS 2927 AND 2928, WHICH RELATE TO THE COMPENSATION OF THE TAX COLLECTOR AND THE LIABILITY OF THE SELLER FOR PAYMENT OF TAXES CONCERNING PERSONAL PROPERTY SOLD AT A PUBLIC SALE OR UNDER COURT ORDER; PROVIDING AN EFFECTIVE DATE; AND DECLARING AN EMERGENCY.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 2822, is amended to read as follows:

Section 2822. A. Each county assessor in budgets submitted to the county excise board or county budget board shall make adequate provision to effect countywide visual inspections of real property during the four-year cycle.

B. Each jurisdiction within the several counties which receives revenue from an ad valorem mill rate shall have the opportunity to appear before the county excise board or the county budget board to provide comments, information and documentation concerning the budgets submitted by the county assessor pursuant to subsection A of this section.

C. The several county excise and budget boards, in passing upon budgets submitted by the several assessors, shall authorize and levy amounts which will suffice to carry out the countywide visual inspection program as approved by the Oklahoma Tax Commission under ~~Section 20 of this act~~ 2820 of this title.

SECTION 2. AMENDATORY 68 O.S. 1991, Section 2925, is amended to read as follows:

Section 2925. Whenever personal property within the State of Oklahoma is sold at public sale or under order of a court after the first day of January of that year, it shall be the duty of ~~the clerk of the sale,~~ the administrator, executor, referee in bankruptcy, receiver, or agent or other person making such property available for sale to pay into the county treasury of the county in which said ~~sale takes place~~ personal property was originally domiciled, the amount of taxes due on said personal property for that year.

SECTION 3. AMENDATORY 68 O.S. 1991, Section 2926, is amended to read as follows:

Section 2926. If the property described in Section ~~125 of this act~~ 2925 of this title has not been assessed for taxation for such year, then it shall be the duty of the person ~~having charge of such~~

~~sale~~ making such personal property available for sale to notify the county assessor in writing that such property is about to be sold and request that he make an immediate assessment of such property for taxation. If the levy for such year has not been made, then the levy for the next year just preceding shall be taken for the levy of such year, and the taxes ~~figured~~ calculated accordingly.

SECTION 4. REPEALER 68 O.S. 1991, Sections 2927 and 2928, are hereby repealed.

SECTION 5. This act shall become effective July 1, 1992.

SECTION 6. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

Passed the House of Representatives the 26th day of February, 1992.

Speaker of the House of Representatives

Passed the Senate the ____ day of _____, 1992.

President of the Senate