

STATE OF OKLAHOMA

2nd Session of the 43rd Legislature (1992)

SENATE BILL NO. 606

BY: HERBERT

AS INTRODUCED

AN ACT RELATING TO AD VALOREM TAXATION; AMENDING 68

O.S. 1991, SECTIONS 2925, 2927, 2928 AND 2929,  
WHICH RELATE TO COLLECTION AND PAYMENT OF AD  
VALOREM TAXES; MODIFYING AMOUNT REQUIRED TO BE PAID  
FROM CERTAIN SALE OF PERSONAL PROPERTY; AUTHORIZING  
PERSON WHO HAS CHARGE OF SALE OF SUCH PROPERTY TO  
CHARGE ADDITIONAL AMOUNT AS COMPENSATION; PROVIDING  
THAT SUCH PERSON NOT ENTITLED TO COMPENSATION UNDER  
CERTAIN CIRCUMSTANCES; MODIFYING AMOUNT OF TAXES  
WHICH SHALL BE LIEN ON PERSONAL PROPERTY; MODIFYING  
AMOUNT OF TAXES WHICH BECOME DUE AND PAYABLE UNDER  
CERTAIN CIRCUMSTANCES; AND DECLARING AN EMERGENCY.

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

SECTION 1. 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, agent or other person making such sale to pay into the county treasury of the county in which said sale takes place, the amount of any and all taxes, interest and costs due on said personal property ~~for that year~~.

SECTION 2. AMENDATORY 68 O.S. 1991, Section 2927, is amended to read as follows:

Section 2927. The person who has charge of the sale of property mentioned in Section ~~126~~ 2926 of this ~~act~~ title shall set aside the first money coming into his hands for the payment of taxes therein referred to and he shall be entitled to ~~retain~~ charge an additional five percent (5%) ~~commission~~ of the money ~~to~~, which shall be paid into the county treasury as compensation for his services in collecting such taxes.

SECTION 3. AMENDATORY 68 O.S. 1991, Section 2928, is amended to read as follows:

Section 2928. Any person mentioned in Section ~~127~~ 2927 of this ~~act~~ title who fails or neglects to collect and pay into the county treasury such taxes shall be personally liable for the total amount of such taxes, and shall ~~then~~ not be entitled to ~~no commission~~ any compensation for collecting the same.

SECTION 4. AMENDATORY 68 O.S. 1991, Section 2929, is amended to read as follows:

Section 2929. If any person in this state, after his personal property is assessed and before the tax thereon is paid, shall sell all of the same to any ~~one~~ person, and not retain sufficient to pay ~~the~~ all taxes thereon, the ~~tax for that year~~ taxes shall be a lien thereon, or if such property is about to be sold at auction, or about to be sold at cost, then in either such event ~~the tax~~ all taxes thereon shall at once become due and payable, and the county treasurer shall at once issue a tax warrant for the collection thereof, and the sheriff shall forthwith collect it as in other cases. The one owing such tax shall be civilly liable to any

purchaser of such property for any tax he owes thereon, but the property so purchased shall be liable in the hands of the purchaser for such tax. If the property is sold in the ordinary course of retail trade, it shall not be so liable in the hands of the purchaser.

SECTION 5. 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.

43-2-1476

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