

ENGROSSED HOUSE AMENDMENTS  
TO  
ENGROSSED SENATE BILL NO. 681

By: Williams (Penny),  
Roberts, Williams (Don),  
Price, Capps, Rubottom,  
Brown, Long (Ed),  
Campbell, Fisher,  
Helton, Herbert, Hobson,  
Leftwich, Long (Lewis),  
Muegge, Shurden and  
Wilkerson of the Senate

and

Blackburn and Leist of  
the House

( revenue and taxation - homestead exemption -  
effective date )

AUTHORS: Add the following House Coauthors: Satterfield,  
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AMENDMENT NO. 1. Page 1, line 15, strike the enacting clause

AMENDMENT NO. 2. Page 2, line 28 1/2, insert a new Section 2 to  
read

"SECTION 2. AMENDATORY 68 O.S. 1991, Section 2915, is  
amended to read as follows:

Section 2915. A. It shall be the duty of every person subject  
to taxation under this Code to attend the treasurer's office and pay  
his taxes; and if any person neglects so to attend and pay his taxes  
until after they have become delinquent, the treasurer shall collect  
the same in the manner provided by law. If any person owing taxes,  
removes from one county to another in this state, the county  
treasurer shall forward such tax claim to the treasurer of the  
county to which such person has removed, and such taxes shall be

collected by the county treasurer of the latter place as other taxes and returned to the proper county, less legal charges. The county treasurer may visit, in person or by deputy, places other than the county seat for the purpose of receiving taxes. Nothing herein shall be so construed as to prevent an agent of any person subject to taxation from paying his said taxes.

B. The county treasurer of each county shall, within thirty (30) days after the tax rolls have been completed and delivered to his office by the county assessor, mail to each taxpayer at the taxpayer's last-known address a statement showing separately the amount of all ad valorem taxes assessed against such taxpayer's real and personal property for the current year and all delinquent taxes remaining unpaid thereon for previous years. The statement shall also state the valuation of each property assessed, the county tax ratio, and the number of mills to be assessed. It is expressly provided, however, that failure of any taxpayer to receive such statement, or failure of the treasurer to so mail the same, shall not in any way extend the date by which such taxes shall be due and payable nor relieve the taxpayer of the duty and responsibility of paying same as provided by law.

C. The statement required by this section shall contain an explanation of how the ad valorem tax bill is calculated using language so that a person of common understanding would know what is intended. The statement shall also contain an explanation of the manner in which ad valorem taxes are apportioned between the county, school district or other jurisdiction levying ad valorem taxes.

D. It shall be the mandatory duty of the county treasurer to request an appropriation for necessary postage and expense to defray the cost of furnishing taxpayers the statement herein provided and it shall be the mandatory duty of the board of county commissioners and the county excise board to make such appropriation."

and renumber subsequent section

and when title is restored, amend accordingly

Passed the House of Representatives the 2nd day of April, 1996.

Speaker of the House of  
Representatives

Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 1996.

President of the Senate