

ENROLLED HOUSE
BILL NO. 2584

By: Beutler and Cotner of
the House

and

Kerr of the Senate

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 3135, as amended by Section 6, Chapter 182, O.S.L. 1995 (68 O.S. Supp. 1995, Section 3135), which relates to sale of property; requiring approval of county commissioners and county excise board of certain bids; amending 68 O.S. 1991, Sections 502.4 and 502.5, as amended by Sections 1 and 2, Chapter 114, O.S.L. 1995 (68 O.S. Supp. 1995, Sections 502.4 and 502.5), which relate to motor fuel taxes; modifying method of distribution of certain portion of gasoline and diesel fuel excise taxes; amending 68 O.S. 1991, Sections 604.4 and 604.5, as amended by Sections 3 and 4, Chapter 114, O.S.L. 1995 (68 O.S. Supp. 1995, Sections 604.4 and 604.5), which relate to excise tax on imported gasoline and diesel fuel; modifying method of distribution of certain portion of imported gasoline and diesel fuel taxes; amending 68 O.S. 1991, Section 707.2, as amended by Section 5, Chapter 114, O.S.L. 1995 (68 O.S. Supp. 1995, Section 707.2), which relates to the special fuel use tax; modifying method of distribution of certain portion of special fuel use tax; 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 3135, as amended by Section 6, Chapter 182, O.S.L. 1995 (68 O.S. Supp. 1995, Section 3135), is amended to read as follows:

Section 3135. A. Any property acquired by the county under the provisions of the resale tax laws may be sold by the county treasurer, after notice by publication, at a price as may be approved by the board of county commissioners, the notice to be given after receipt of bid on the property. The notice shall be published by the county treasurer once during each of the three (3) consecutive weeks preceding the sale, and if there be no paper published in the county, the county treasurer shall give notice by written or printed notice posted on the door of the courthouse. The notice shall embrace a description of the property, the amount bid and the name of the bidder, and state that the sale of the property so listed shall be made at the price and to the bidder at a given date, beginning at an hour to be specified therein, subject to the approval of the board of county commissioners, unless higher bids are received at the sale. On the date stated in the notice, the property shall be sold by the county treasurer to the highest

competitive bidder, for cash in hand, or to the original bidder if there be no higher price offered. The sale in any event shall be subject to the approval of the board of county commissioners in its discretion. The cost of the advertisement and other expense incident to the sale, as provided by law, shall be apportioned to the respective tracts listed in the sale and shall be added to the sale price of the real estate as a separate and additional charge and shall be paid by the purchaser, in addition to the amount bid upon the real estate. A deposit shall be required of any bidder before advertisement of the property to cover the advertisement and costs. Upon declaring the successful bidder at the sale, and before closing the sale, the bidder shall be required to make, or increase, the bid sufficient to cover cost of advertising and sale, and sufficient to cover the fees of the county clerk for the recording mandatorily required by law upon approval by the board of county commissioners, otherwise the sale shall continue. Upon approval of the sale as hereinbefore provided, the chair of the board of county commissioners shall execute a deed conveying title to the purchaser of the property in as full and ample manner as by law provided on a form prescribed by the State Auditor and Inspector.

B. In addition to the methods provided for in subsection A of this section, the county may also periodically hold auctions to sell any property or properties acquired by the county under the provisions of the resale tax laws. The auctions shall be held at a time, date and place as set by the county treasurer with the approval of the county commissioners. On the date of the auction, the property or properties shall be sold by the county treasurer to the highest competitive bidder, for cash in hand. ~~Provided, in no event shall any~~ Any bid be accepted which is less than all of the real estate ad valorem taxes owed at the time of the original resale shall be accepted only upon approval of the county commissioners and the county excise board. The county treasurer and county commissioners may contract with an auctioneer to conduct the auction for a fee or commission as may be mutually agreed upon. If an auctioneer is employed, the auctioneer shall be responsible for conducting the auction and all the necessary advertising.

SECTION 2. AMENDATORY 68 O.S. 1991, Section 502.4, as amended by Section 1, Chapter 114, O.S.L. 1995 (68 O.S. Supp. 1995, Section 502.4), is amended to read as follows:

Section 502.4 A. There is hereby levied an excise tax of one cent (\$0.01) upon the sale of every gallon of gasoline sold, or stored and distributed, or withdrawn from storage within the state, for sale or use, which shall be reported and collected in the same manner as provided by law for the reporting and collecting of all other tax levies upon the sale or use of gasoline within this state. The basis for computation of the amount due shall be ninety-seven and one-half percent (97.5%) of the net gallonage reported to the Tax Commission for taxation, after all deductions allowed by law have been made.

B. Gasoline used exclusively by the United States and gasoline which is exempt from tax pursuant to the provisions of Sections 507, 508, 509 and 527 of this title shall be exempt from the tax levied pursuant to the provisions of this section.

C. The additional excise tax of one cent (\$0.01) per gallon of gasoline levied by this section, together with any interest and penalties thereon, collected by the Oklahoma Tax Commission shall be apportioned as follows: one-half cent (\$0.005) shall be deposited in the County Road Improvement Revolving Fund of the State Treasury to be used for the purposes set forth in the County Road Improvement Act; and one-half cent (\$0.005) shall be transmitted by the Tax

Commission to the various counties of the state pursuant to the provisions of ~~subparagraphs a and b of paragraph 4 of Section 504 of this title~~ subsection B of Section 687 of Title 69 of the Oklahoma Statutes.

SECTION 3. AMENDATORY 68 O.S. 1991, Section 502.5, as amended by Section 2, Chapter 114, O.S.L. 1995 (68 O.S. Supp. 1995, Section 502.5), is amended to read as follows:

Section 502.5 A. There is hereby levied an excise tax of one cent (\$0.01) upon the sale of each gallon of diesel fuel sold, or stored and distributed, or withdrawn from storage, within the state, for sale or use, which shall be reported and collected in the same manner as provided by law for the reporting and collecting of all other tax levies upon the sale or use of diesel fuel within this state. The basis for computation of the amount due shall be ninety-seven and one-half percent (97.5%) of the net gallonage reported to the Tax Commission for taxation, after all deductions allowed by law have been made.

B. Diesel fuel used exclusively by the United States and diesel fuel which is exempt pursuant to the provisions of Sections 507, 508, 509 and 527 of this title shall be exempt from the tax levied pursuant to the provisions of this section.

C. The additional excise tax of one cent (\$0.01) per gallon of diesel fuel levied by this section, together with any interest and penalties thereon, collected by the Oklahoma Tax Commission shall be apportioned as follows: one-half cent (\$0.005) shall be deposited in the County Road Improvement Revolving Fund of the State Treasury to be used for the purposes set forth in the County Road Improvement Act; and one-half cent (\$0.005) shall be transmitted by the Tax Commission to the various counties of the state pursuant to the provisions of ~~subparagraphs a and b of paragraph 4 of Section 504 of this title~~ subsection B of Section 687 of Title 69 of the Oklahoma Statutes.

SECTION 4. AMENDATORY 68 O.S. 1991, Section 604.4, as amended by Section 3, Chapter 114, O.S.L. 1995 (68 O.S. Supp. 1995, Section 604.4), is amended to read as follows:

Section 604.4 A. There is hereby levied an excise tax of one cent (\$0.01) upon the sale of each gallon of imported gasoline, which shall be reported and collected in the same manner as provided by law for the reporting and collecting of all other tax levies upon the use of imported gasoline within this state.

B. The tax levied by this section shall not apply to imported gasoline which is exempt from tax pursuant to the provisions of Section 605 of this title.

C. The additional excise tax of one cent (\$0.01) per gallon of gasoline levied by this section, together with any interest and penalties thereon, collected by the Oklahoma Tax Commission shall be apportioned as follows: one-half cent (\$0.005) shall be deposited in the County Road Improvement Revolving Fund of the State Treasury to be used for the purposes set forth in the County Road Improvement Act; and one-half cent (\$0.005) shall be transmitted by the Tax Commission to the various counties pursuant to the provisions of ~~subparagraphs a and b of paragraph 4 of Section 504 of this title~~ subsection B of Section 687 of Title 69 of the Oklahoma Statutes.

SECTION 5. AMENDATORY 68 O.S. 1991, Section 604.5, as amended by Section 4, Chapter 114, O.S.L. 1995 (68 O.S. Supp. 1995, Section 604.5), is amended to read as follows:

Section 604.5 A. There is hereby levied an excise tax of one cent (\$0.01) upon the use within this state of each and every gallon of imported diesel fuel, which shall be reported and collected in the same manner as provided by law for the reporting and collecting

of all other tax levies upon the use of imported diesel fuel within this state.

B. The tax levied by this section shall not apply to imported diesel fuel which is exempt from tax pursuant to the provisions of Section 605 of this title.

C. The excise tax of one cent (\$0.01) per gallon of imported diesel fuel levied by this section, together with any interest and penalties thereon, collected by the Oklahoma Tax Commission shall be apportioned as follows: one-half cent (\$0.005) shall be deposited in the County Road Improvement Revolving Fund of the State Treasury to be used for the purposes set forth in the County Road Improvement Act; and one-half cent (\$0.005) shall be transmitted by the Tax Commission to the various counties of the state pursuant to the provisions of ~~subparagraphs a and b of paragraph 4 of Section 504 of this title~~ subsection B of Section 687 of Title 69 of the Oklahoma Statutes.

SECTION 6. AMENDATORY 68 O.S. 1991, Section 707.2, as amended by Section 5, Chapter 114, O.S.L. 1995 (68 O.S. Supp. 1995, Section 707.2), is amended to read as follows:

Section 707.2 A. There is hereby levied an excise tax of one cent (\$0.01) upon the use within this state of each and every gallon of special fuel, which shall be reported and collected in the same manner as provided by law for the reporting and collecting of all other tax levies upon the use of special fuel within this state.

B. The tax levied by this section shall not apply to special fuel which is exempt from tax pursuant to the provisions of Section 708 of this title.

C. The excise tax of one cent (\$0.01) per gallon of special fuel levied by this section, together with any interest and penalties thereon, collected by the Oklahoma Tax Commission shall be apportioned as follows: one-half cent (\$0.005) shall be deposited in the County Road Improvement Revolving Fund of the State Treasury to be used for the purposes set forth in the County Road Improvement Act; and one-half cent (\$0.005) shall be transmitted by the Tax Commission to the various counties of the state pursuant to the provisions of ~~subparagraphs a and b of paragraph 4 of Section 504 of this title~~ subsection B of Section 687 of Title 69 of the Oklahoma Statutes.

SECTION 7. This act shall become effective July 1, 1996.

SECTION 8. 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 15th day of May, 1996.

Speaker of the House of
Representatives

Passed the Senate the 15th day of May, 1996.

President of the Senate