

STATE OF OKLAHOMA

2nd Session of the 46th Legislature (1998)

HOUSE BILL NO. 2321

By: Kirby of the House

and

Maddox of the Senate

AS INTRODUCED

An Act relating to cities and towns; amending 11 O.S. 1991, Section 21-109, which relates to taxation of annexed territory; prohibiting municipal taxing ordinances and regulatory authority from applying to annexed military property of federal government; and providing an effective date.

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

SECTION 1. AMENDATORY 11 O.S. 1991, Section 21-109, is amended to read as follows:

Section 21-109. A. Tracts of land in excess of forty (40) acres which are annexed to a municipality and used for industrial or commercial purposes shall not be subject to municipal taxes. Tracts of annexed land in excess of five (5) acres which are used by persons engaged in farming or ranching, and all farm animals and livestock, and all agricultural implements and machinery and household goods located on the land, shall not be subject to municipal taxes unless the municipality furnishes services to these tracts as are ordinarily furnished to municipal residents. No land

which is used for agricultural purposes may be taken within the limits of a town and taxed at a greater rate than land which is adjacent to but outside the town limits.

B. The revenue and taxation ordinances of any municipality and the licensing and regulatory authority of any municipality shall not apply or extend to any exchange, commissary, or other facility operated exclusively by the federal government on any military installation located on federal property which has been annexed in part or in whole by a municipality.

SECTION 2. This act shall become effective November 1, 1998.

46-2-8123

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