

ENGROSSED HOUSE  
BILL NO. 2679

By: Calvey, Vaughn, Greenwood,  
Coleman and Dank of the  
House

and

Reynolds of the Senate

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 3105, which relates to the sale of real property for delinquent taxes; exempting certain property from sale by county treasurer; providing eligibility requirements to qualify for exemption; creating application deadline to receive the exemption; revoking exemption if eligibility requirements are no longer met; requiring certain notification; providing a tax credit for teachers under certain circumstances; 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. 2001, Section 3105, is amended to read as follows:

Section 3105. A. The county treasurer shall in all cases, except those provided for in subsection B of this section, where taxes are a lien upon real property and are unpaid on the first day of April of any year proceed, as hereinafter provided, to advertise and sell such real estate for such taxes, special assessments and costs, and shall not be bound before so doing to proceed to collect by sale all personal taxes on personal property which are by this Code made a lien on realty, but shall include such personal tax with that due on the realty, and shall sell the realty for all of said taxes and special assessments.

B. The county treasurer shall not conduct a tax sale of such real estate where taxes are a lien upon real property if the following conditions are met:

1. The real property contains a single-family residential dwelling;

2. The individual residing on the property is sixty-five (65) years of age or older and owes the taxes due on the real property;

3. The real property is not currently being used as rental property;

4. The individual living on the property has an annual income that does not exceed the HHS Poverty Guidelines as established each year by the United States Department of Health and Human Services that are published in the Federal Register and in effect at the time that the proposed tax sale is to take place; and

5. The fair market value of the real property does not exceed One Hundred Twenty-five Thousand Dollars (\$125,000.00).

C. It shall be the duty of the individual claiming the exemption to make application to the county treasurer no later than sixty (60) days prior to the date the property is scheduled to be sold. It shall also be the duty of the individual to provide evidence to the county treasurer that the individual meets the financial requirements outlined in paragraph 4 of subsection B of this section to qualify for the exemption. Any individual claiming the exemption provided in this section shall establish eligibility for the exemption each year the exemption is claimed.

D. Taxes, interest and penalties will continue to accrue while the exemption is claimed. The exemption from sale of property described in this section shall no longer be applicable and the county treasurer shall proceed with the sale of such real estate if any of the conditions prescribed in this section are no longer met.

E. Citizens affected by the provisions of this act shall be notified by the county treasurer.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2357.21a of Title 68, unless there is created a duplication in numbering, reads as follows:

Public or private school teachers who purchase school supplies for a classroom shall receive a tax credit of One Hundred Dollars (\$100.00) per year.

SECTION 3. This act shall become effective July 1, 2002.

SECTION 4. 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 7th day of March, 2002.

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Presiding Officer of the House of  
Representatives

Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2002.

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Presiding Officer of the Senate