

STATE OF OKLAHOMA

2nd Session of the 50th Legislature (2006)

HOUSE BILL 3032

By: Blackburn

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 3108, as amended by Section 1, Chapter 177, O.S.L. 2004 (68 O.S. Supp. 2005, Section 3108), which relates to delinquent taxes; allowing certain associations first priority to make certain purchase; allowing certain associations next priority to make certain purchase; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2001, Section 3108, as amended by Section 1, Chapter 177, O.S.L. 2004 (68 O.S. Supp. 2005, Section 3108), is amended to read as follows:

Section 3108. ~~The~~ A. Any redevelopment association operating in the location in which property being sold is situated that is properly designated as an exempt organization pursuant to Section 501(c)(3) of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), shall have first priority to offer the full amount due on any parcel of land. Should no properly qualified redevelopment association appear at the sale, a neighborhood association designated as an exempt organization pursuant to Section 501(c)(3) of the Internal Revenue Code that is affiliated with the neighborhood in which the property being sold is situated shall have next priority to offer the full amount due on the parcel of land.

B. Unless a successful purchase is made pursuant to subsection A of this section, the first person who offers to pay the full amount due on any parcel of land shall be considered to be the successful purchaser. In the event that more than one such person

shall so appear at the same time the county treasurer shall decide the issue by fair and impartial drawing. ~~Parcels~~ Except as provided in subsection A of this section, parcels of land shall be sold to prospective purchasers on a first-come, first-served basis. The county treasurer is hereby authorized at all tax sales made under the laws of this state, in case there are no other purchasers offering the amount due, to purchase all or any real estate offered at the sale for the amount of taxes, penalty, interest and costs due and unpaid thereon, in the name of the county in which the sale takes place, the county acquiring all the rights both legal and equitable that any other purchaser could acquire by reason of the purchase. Whenever the county treasurer of any county shall purchase any real estate in the name of the county, the county treasurer shall note the purchase upon the sale record and show the same in the return of sale.

SECTION 2. This act shall become effective November 1, 2006.

50-2-8955 MD 01/17/06