

1 ENGROSSED HOUSE  
2 BILL NO. 2935

By: Russ of the House

and

Bingman of the Senate

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7 ( revenue and taxation - amending 68 O.S., Section  
8 2912 - conveyances of real property - liability for  
9 tax -  
10 emergency )

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

SECTION 1. AMENDATORY 68 O.S. 2001, Section 2912, is amended to read as follows:

Section 2912. ~~As~~ A. Subject to the requirements of subsections B and C of this section, as between grantor and grantee of any land where there is no express agreement as to who shall pay the taxes that may be assessed thereon, taxes on any real estate shall become a lien on such real estate on October 1 of each year, and if such real estate is conveyed after said date the grantor shall pay such taxes, and if conveyed on or prior to October 1st of such year the grantee shall pay such taxes.

