

1 ENGROSSED HOUSE  
2 BILL NO. 1903

By: Jackson of the House

and

Marlatt of the Senate

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7 An Act relating to revenue and taxation; providing  
8 for determination of timely mailing of certain  
9 documents; providing requirements; providing  
10 exception; addressing holiday situations; providing  
11 for codification; and providing an effective date.

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

13 SECTION 1. NEW LAW A new section of law to be codified  
14 in the Oklahoma Statutes as Section 2802.2 of Title 68, unless there  
15 is created a duplication in numbering, reads as follows:

16 A. For any return, claim, statement, or other document required  
17 to be filed with a county assessor in this state or any payment  
18 required to be made to a county assessor in this state within a  
19 prescribed period or on or before a prescribed date under authority  
20 of the Ad Valorem Tax Code, the date of the postmark stamped on the  
21 cover in which the return, claim, statement, or other document or  
22 payment is mailed shall be deemed to be the date of delivery or the  
23 date of payment, as the case may be.

24 B. The provisions of this section shall apply only if:

1           1. The postmark date falls within the prescribed period or on  
2 or before the prescribed date for filing, including any extension,  
3 of the return, claim, statement, or other document or for making  
4 payment, including any extension granted for making such payment;  
5 and

6           2. The return, claim, statement, or other document or payment  
7 was, within the prescribed period or on or before the prescribed  
8 date for filing, deposited in the mail in the United States in an  
9 envelope or other appropriate wrapper, postage prepaid, properly  
10 addressed to the county assessor with which the return, claim,  
11 statement, or other document is required to be filed, or to which  
12 the payment is required to be made.

13           C. For purposes of this section, if any return, claim,  
14 statement, or other document or payment is sent by United States  
15 registered mail, the registration shall be prima facie evidence that  
16 the return, claim, statement, or other document or payment was  
17 delivered to the county assessor to which addressed, and the date of  
18 registration shall be deemed the postmark date.

19           D. The provisions of this section shall not apply with respect  
20 to returns, claims, statements or other documents or payments which  
21 are required under any provision of the Ad Valorem Tax Code to be  
22 delivered by any method other than by mailing.

23           E. For the purposes of this section, if the prescribed period  
24 ends on or the prescribed date is a legal holiday as defined by

1 Section 82.1 of Title 25 of the Oklahoma Statutes or any other day  
2 when the office of the county assessor does not remain open for  
3 public business until the regularly scheduled closing time, then the  
4 prescribed period or prescribed date shall be extended until the end  
5 of the next day upon which the office of the county assessor is open  
6 for public business until the regularly scheduled closing time.

7 SECTION 2. This act shall become effective November 1, 2011.

8 Passed the House of Representatives the 17th day of March, 2011.

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Presiding Officer of the House of  
Representatives

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Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2011.

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Presiding Officer of the Senate

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