

1 ENGROSSED SENATE  
2 BILL NO. 392

By: Jolley, Marlatt, Treat and  
Shortey of the Senate

3 and

4 Cooksey of the House  
5

6  
7 An Act relating to tax on property damaged by certain  
8 natural disaster; amending 47 O.S. 2001, Section  
9 1132.3, as last amended by Section 1, Chapter 374,  
10 O.S.L. 2003 (47 O.S. Supp. 2010, Section 1132.3),  
11 which relates to motor vehicle registration;  
12 providing for a credit for vehicle registration fee  
13 under certain circumstances; amending 68 O.S. 2001,  
14 Sections 1362, as last amended by Section 5, Chapter  
15 69, O.S.L. 2004, 1367.1, as last amended by Section  
16 14, Chapter 412, O.S.L. 2010, 2103.1, last amended by  
17 Section 4, Chapter 374, O.S.L. 2010, 2357.29, as last  
18 amended by Section 5, Chapter 374, O.S.L. 2003, 2888,  
19 as last amended by Section 6, Chapter 374, O.S.L.  
20 2003 and 2892, as last amended by Section 10, Chapter  
21 447, O.S.L. 2004 (68 O.S. Supp. 2010, Sections 1362,  
22 1367.1, 2103.1, 2357.29, 2888 and 2892), which relate  
23 to payment of taxes; exempting certain personal  
24 property donated to assist flood victims from sales  
value subject to tax levy; authorizing certain  
deduction for seller or vendor for delinquent filing  
of specified report under certain circumstances;  
providing for credit against excise tax under certain  
circumstances; providing income tax credit for  
certain owners of damaged or destroyed property and  
modifying certain qualifications; specifying record  
owner of property under certain conditions; modifying  
date by which homestead application must be filed  
under certain conditions; and declaring an emergency.

23 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:  
24

1 SECTION 1. AMENDATORY 47 O.S. 2001, Section 1132.3, as  
2 last amended by Section 1, Chapter 374, O.S.L. 2003 (47 O.S. Supp.  
3 2010, Section 1132.3), is amended to read as follows:

4 Section 1132.3 A. There shall be a credit allowed with respect  
5 to the fee for registration of a vehicle which is a replacement for  
6 a vehicle which was destroyed by a tornado on May 3, 1999, and which  
7 was registered pursuant to the provisions of Section 1132 of this  
8 title on such date. The credit shall be a prorated amount based on  
9 the fee paid for the registration of the destroyed vehicle for the  
10 period of registration remaining as of May 3, 1999, and shall be  
11 applied to the registration fee for the replacement vehicle pursuant  
12 to the provisions of Section 1132 of this title. In no event will  
13 the credit be refunded.

14 B. There shall be a credit allowed with respect to the fee for  
15 registration of a vehicle which is a replacement for a vehicle which  
16 was destroyed by a tornado on October 9, 2001, and which was  
17 registered pursuant to the provisions of Section 1132 of this title  
18 on such date. The credit shall be a prorated amount based on the  
19 fee paid for the registration of the destroyed vehicle for the  
20 period of registration remaining as of October 9, 2001, and shall be  
21 applied to the registration fee for the replacement vehicle pursuant  
22 to the provisions of Section 1132 of this title. In no event will  
23 the credit be refunded.

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1 C. There shall be a credit allowed with respect to the fee for  
2 registration of a vehicle which is a replacement for a vehicle which  
3 was destroyed by a tornado on May 8 or 9, 2003, and which was  
4 registered pursuant to the provisions of Section 1132 of this title  
5 on such date. The credit shall be a prorated amount based on the  
6 fee paid for the registration of the destroyed vehicle for the  
7 period of registration remaining as of May 8 or 9, 2003, and shall  
8 be applied to the registration fee for the replacement vehicle  
9 pursuant to the provisions of Section 1132 of this title. In no  
10 event will the credit be refunded.

11 D. There shall be a credit allowed with respect to the fee for  
12 registration of a vehicle which is a replacement for a vehicle which  
13 was destroyed by a flood on June 14, 2010, and which was registered  
14 pursuant to the provisions of Section 1132 of this title on such  
15 date. The credit shall be a prorated amount based on the fee paid  
16 for the registration of the destroyed vehicle for the period of  
17 registration remaining as of June 14, 2010, and shall be applied to  
18 the registration fee for the replacement vehicle pursuant to the  
19 provisions of Section 1132 of this title. In no event will the  
20 credit be refunded.

21 SECTION 2. AMENDATORY 68 O.S. 2001, Section 1362, as  
22 last amended by Section 5, Chapter 69, O.S.L. 2004 (68 O.S. Supp.  
23 2010, Section 1362), is amended to read as follows:  
24

1 Section 1362. A. Except as otherwise provided by Section 1361  
2 of this title, the tax levied pursuant to the provisions of the  
3 Oklahoma Sales Tax Code, Section 1350 et seq. of this title, shall  
4 be remitted or paid to the Oklahoma Tax Commission by the vendor of  
5 tangible personal property, services, privileges, admissions, dues,  
6 fees, or any other item subject to the tax levied pursuant to the  
7 provisions of the Oklahoma Sales Tax Code.

8 B. The amount of tax to be collected by the vendor or to be  
9 remitted by the holder of a direct payment permit on each sale shall  
10 be the applicable percentage of the gross receipts or gross proceeds  
11 thereof as provided by Section 1354 of this title. The applicable  
12 percentage shall equal the combination of the state and any  
13 applicable municipal and county sales tax rates. In computing the  
14 tax to be collected or remitted as the result of any transaction,  
15 the tax amount must be carried to the third decimal place when the  
16 tax amount is expressed in dollars. The tax must be rounded to a  
17 whole cent using a method that rounds up to the next cent whenever  
18 the third decimal place is greater than four. The vendor or direct  
19 payment permit holder may elect to compute the tax due on  
20 transactions on an item or invoice basis.

21 C. For the convenience of the vendor or direct payment permit  
22 holder, the Tax Commission is hereby authorized to establish and  
23 revise, when necessary, bracket system guidelines to be followed in  
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1 collecting the tax levied pursuant to the provisions of the Oklahoma  
2 Sales Tax Code, any municipal sales tax, or county sales tax.

3 The use of bracket system guidelines does not relieve the vendor  
4 or direct payment permit holder from the duty and liability to remit  
5 to the Tax Commission, an amount equal to the applicable percentage  
6 of the gross receipts or gross proceeds derived from all sales  
7 during the taxable period as provided by Section 1354 of this title.

8 D. Except as otherwise provided by Section 1361 of this title,  
9 each person required pursuant to the provisions of the Oklahoma  
10 Sales Tax Code to make a sales tax report shall include in the gross  
11 proceeds derived from sales to consumers or users, the sales value  
12 of all tangible personal property which has been purchased for  
13 resale, manufacturing, or further processing, and withdrawn from  
14 stock in trade for use or consumption during the taxable period  
15 covered by such report, and shall pay the tax on the sales value of  
16 this tangible personal property withdrawn from stock in trade for  
17 consumption or use; provided, such tax shall not be due on such  
18 tangible personal property which has been donated for the purpose of  
19 assisting persons affected by the tornadoes occurring May 3, 1999,  
20 or May 8 or 9, 2003, or the flood occurring June 14, 2010.

21 E. All persons, either within or without the state, selling  
22 merchandise or other tangible personal property in this state  
23 through peddlers, solicitors, or other salespersons who do not have  
24 established places of business in this state, shall remit or pay the

1 tax levied pursuant to the provisions of the Oklahoma Sales Tax Code  
2 and shall be required to file reports and pay the taxes due on all  
3 sales made to consumers or users by themselves or by their peddlers,  
4 solicitors, or other salespersons.

5 F. All persons defined as Group Five vendors remitting sales  
6 tax based upon use of motor fuel or diesel fuel as a sale shall  
7 include in a monthly sales tax report the number of gallons of fuel  
8 so used and the sales price of the motor fuel or diesel fuel. The  
9 amount of tax to be remitted by the Group Five vendor shall be the  
10 applicable percentage as provided by Section 1354 of this title, of  
11 the sales price of the fuel used during the applicable reporting  
12 period.

13 SECTION 3. AMENDATORY 68 O.S. 2001, Section 1367.1, as  
14 last amended by Section 14, Chapter 412, O.S.L. 2010 (68 O.S. Supp.  
15 2010, Section 1367.1), is amended to read as follows:

16 Section 1367.1 A. For the purpose of compensating the seller  
17 or vendor in keeping sales tax records, filing reports and remitting  
18 the tax when due, a seller or vendor shall be allowed a deduction of  
19 one percent (1%) of the tax due under the applicable provisions of  
20 this title.

21 Such deduction shall not be allowed with respect to a direct  
22 payment permit.

23 B. No deductions from tax shall be allowed if any such report  
24 or payment of tax is delinquent; provided, the deduction shall be

1 allowed if the Oklahoma Tax Commission determines that the reason  
2 that such report or payment of tax was delinquent was due to the  
3 tornadoes occurring May 3, 1999, or May 8 or 9, 2003, or the flood  
4 occurring June 14, 2010.

5 C. Notwithstanding the formula provided by subsection A of this  
6 section, the deduction provided by this section shall be limited to  
7 a maximum of Two Thousand Five Hundred Dollars (\$2,500.00) per month  
8 per sales tax permit. No such sales tax permit holder may change  
9 sales tax permit status in order to avoid the provisions of this  
10 subsection.

11 D. Notwithstanding any other provision of law, an amount equal  
12 to the excess of the amount calculated by the formula provided by  
13 subsection A of this section over the two-thousand-five-hundred-  
14 dollar limit provided by subsection C of this section shall be  
15 retained by the state as an administrative expense and deposited to  
16 the General Revenue Fund.

17 E. Notwithstanding the provisions of subsections A, B, C and D  
18 of this section, in the event that federal authority authorizes this  
19 state to require remote sellers to collect and remit sales and use  
20 taxes, the Oklahoma Tax Commission is authorized and directed to  
21 promulgate rules which provide for deductions in the amounts and  
22 subject to the limitations provided in the Streamlined Sales and Use  
23 Tax Agreement. All sellers or vendors shall be eligible for such  
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1 deductions beginning on the date this state acquires such collection  
2 authority pursuant to federal authorization.

3 F. For purposes of this section, the term "remote seller" shall  
4 mean a seller that would not register to collect sales and use taxes  
5 in this state but for the ability of this state to require such  
6 remote seller to collect sales or use tax under federal authority.

7 SECTION 4. AMENDATORY 68 O.S. 2001, Section 2103.1, as  
8 last amended by Section 21, Chapter 412, O.S.L. 2010 (68 O.S. Supp.  
9 2010, Section 2103.1), is amended to read as follows:

10 Section 2103.1 There shall be a credit allowed with respect to  
11 the excise tax paid for a vehicle which is:

12 1. A replacement for a vehicle which was destroyed by a tornado  
13 on May 3, 1999, and upon which excise tax had been paid pursuant to  
14 the provisions of Section 2103 of this title on or after May 3, 1998;

15 2. A replacement for a vehicle which was destroyed by a tornado  
16 on October 9, 2001, and upon which excise tax had been paid pursuant  
17 to the provisions of Section 2103 of this title on or after October  
18 9, 2000; ~~or~~

19 3. A replacement for a vehicle which was destroyed by a tornado  
20 on May 8 or 9, 2003, and upon which excise tax had been paid pursuant  
21 to the provisions of Section 2103 of this title on or after May 8 or  
22 9, 2002; or

23 4. A replacement for a vehicle which was destroyed by a flood on  
24 June 14, 2010, and upon which excise tax had been paid pursuant to

1 the provisions of Section 2103 of this title on or after June 14,  
2 2009.

3 The credit shall be in the amount of the excise tax which was  
4 paid for the destroyed vehicle and shall be applied to the excise tax  
5 due on the replacement vehicle. In no event shall the credit be  
6 refunded.

7 SECTION 5. AMENDATORY 68 O.S. 2001, Section 2357.29, as  
8 last amended by Section 5, Chapter 374, O.S.L. 2003 (68 O.S. Supp.  
9 2010, Section 2357.29), is amended to read as follows:

10 Section 2357.29 A. For tax years beginning after December 31,  
11 1999, there shall be allowed a credit against the tax imposed by  
12 Section 2355 of this title for owners of residential real property  
13 whose primary residence was damaged or destroyed in the May 3, 1999,  
14 tornado. For tax years beginning after December 31, 2001, there  
15 shall be allowed a credit against the tax imposed by Section 2355 of  
16 this title for owners of residential real property whose primary  
17 residence was damaged or destroyed in the October 9, 2001, tornado.  
18 For tax years beginning after December 31, 2003, there shall be  
19 allowed a credit against the tax imposed by Section 2355 of this  
20 title for owners of residential real property whose primary  
21 residence was damaged or destroyed in the May 8 or 9, 2003, tornado.  
22 For tax years beginning after December 31, 2010, there shall be  
23 allowed a credit against the tax imposed by Section 2355 of this  
24 title for owners of residential real property whose primary

1 residence was damaged or destroyed in the June 14, 2010, flood. The  
2 amount of the credit shall be the difference between the ad valorem  
3 property tax paid on such property and improvements in the year  
4 prior to the tornado damage or destruction and the amount of ad  
5 valorem property tax paid on the property and improvements the first  
6 year after the improvement is completely or fully repaired or  
7 rebuilt. For purposes of this credit, the amount of ad valorem  
8 property tax paid the first year after the improvement is repaired  
9 or rebuilt shall be based on the same or similar square footage as  
10 the improvement which was damaged or destroyed.

11 B. The credit shall be a refundable credit. Eligible taxpayers  
12 shall be entitled to claim this credit for five (5) consecutive  
13 years. After the first year the credit is claimed, the amount of the  
14 credit shall be eighty percent (80%) of the previous year's credit.  
15 If the taxpayer has no income tax liability, or if the credit exceeds  
16 the amount of the income tax liability of the taxpayer, then the  
17 credit, or balance thereof, shall be paid out in the same manner and  
18 out of the same fund as refunds of income taxes are paid and so much  
19 of the fund as is necessary for such purposes is hereby appropriated.

20 C. In order to qualify for this credit:

21 1. The property shall have been damaged or destroyed by a  
22 tornado or similar cyclonic winds on May 3, 1999, October 9, 2001,  
23 or May 8 or 9, 2003, or by flood waters on June 14, 2010;  
24

1        2. The property, if damaged by tornado, shall be within an area  
2 which has been declared a federal disaster area;

3        3. The property shall be the primary residence of the owner  
4 both prior to and after the tornado or flood;

5        4. The owner shall have been granted a homestead exemption or  
6 be eligible to claim a homestead exemption both prior to and after  
7 the tornado or flood;

8        5. The primary residence shall be repaired or rebuilt on the  
9 same property as it existed prior to the tornado or flood; and

10       6. The primary residence shall be repaired or rebuilt and used  
11 as the primary residence no later than December 31, 2001, with  
12 respect to the May 3, 1999, tornado, no later than December 31,  
13 2003, with respect to the October 9, 2001, tornado, ~~or~~ no later than  
14 December 31, 2005, with respect to the May 8 or 9, 2003, tornado or  
15 no later than December 31, 2011, with respect to the June 14, 2010,  
16 flood.

17       D. The credit shall not be allowed if the property is  
18 transferred or title is changed or conveyed as defined in Section  
19 2802.1 of this title. Any credit claimed and allowed prior to the  
20 transfer of the property or the change or conveyance of title shall  
21 not be affected.

22       E. The Oklahoma Tax Commission shall promulgate any necessary  
23 rules and develop any necessary forms to implement the provisions of  
24 this section.

1           SECTION 6.           AMENDATORY           68 O.S. 2001, Section 2888, as  
2 last amended by Section 6, Chapter 374, O.S.L. 2003 (68 O.S. Supp.  
3 2010, Section 2888), is amended to read as follows:

4           Section 2888. A. 1. The term "homestead", as used in the  
5 provisions of the Ad Valorem Tax Code governing homestead  
6 exemptions, shall mean and include the actual residence of a natural  
7 person who is a citizen of the State of Oklahoma, provided the  
8 record actual ownership of such residence be vested in such natural  
9 person residing and domiciled thereon. Any single person of legal  
10 age, married couple and their minor child or children, or the minor  
11 child or children of a deceased person, whether residing together or  
12 separated, or surviving spouse shall be allowed under Section 2801  
13 et seq. of this title only one homestead exemption in this state.  
14 No person or the family of such person shall be required to be  
15 domiciled thereon if such person is in the armed service of the  
16 United States in time of war or during a state of national emergency  
17 as declared by the Congress or the President of the United States,  
18 and such person shall not be required to be domiciled thereon in  
19 order to assert or claim the exemption provided in Section 2889 of  
20 this title, and such exemption may be claimed by any agent of, or  
21 member of the family of, such person. The surviving spouse and/or  
22 minor children of a deceased person shall be considered record  
23 owners of the homestead where the title of record in the office of  
24 the county clerk on January 1 is in the name of the deceased, but in

1 all other cases the deed or other evidence of ownership must be of  
2 record in the office of the county clerk on January 1 in order for  
3 any person to be qualified as the record owner. However, a natural  
4 person actually owning, residing and domiciled in the residence on  
5 January 1 shall be deemed to be the record owner of the residence on  
6 January 1, within the meaning of this section, if the deed or other  
7 evidence of ownership of such person, executed on or before January  
8 1, be of record in the office of the county clerk on or before  
9 February 1 immediately following. Despite any provision to the  
10 contrary in this section, if a parent or parents residing and  
11 domiciled in the residence own the residence jointly with one or  
12 more of their children, whether residing together or separated, and  
13 where the record joint ownership of the property is recorded in the  
14 office of the county clerk in accordance with the provisions of this  
15 section, the parent or parents residing and domiciled in the  
16 residence shall be entitled to the entire homestead exemption. A  
17 rural homestead shall not include more than one hundred sixty (160)  
18 acres of land and the improvements thereon. An urban homestead  
19 shall not include any land except the lot or lots, or the unplatted  
20 tract, upon which are located the dwelling, garage, barn and/or  
21 other outbuildings necessary or convenient for family use.

22 2. Despite any provision to the contrary in this section, the  
23 person actually owning, residing and domiciled in the residence on  
24 May 15, 2000, shall be deemed to be the record owner of the residence

1 on May 15, 2000, within the meaning of this section, if the deed or  
2 other evidence of ownership of such person, executed on or before May  
3 15, 2000, be of record in the office of the county clerk on or before  
4 such date. However, the provisions of this paragraph shall only  
5 apply to any person who is eligible to claim the income tax credit  
6 pursuant to Section 2357.29 of this title with respect to the May 3,  
7 1999, tornado, or to any person whose primary residence was damaged  
8 or destroyed in the May 3, 1999, tornado and who purchased or built a  
9 new primary residence at a location within this state other than the  
10 location of the damaged or destroyed residence.

11 3. Despite any provision to the contrary in this section, the  
12 person actually owning, residing and domiciled in the residence on  
13 May 15, 2004, shall be deemed to be the record owner of the residence  
14 on May 15, 2004, within the meaning of this section, if the deed or  
15 other evidence of ownership of such person, executed on or before May  
16 15, 2004, be of record in the office of the county clerk on or before  
17 such date. However, the provisions of this paragraph shall only  
18 apply to any person who is eligible to claim the income tax credit  
19 pursuant to Section 2357.29 of this title with respect to the May 8  
20 or 9, 2003, tornado or to any person whose primary residence was  
21 damaged or destroyed in the May 8 or 9, 2003, tornado and who  
22 purchased or built a new primary residence at a location within this  
23 state other than the location of the damaged or destroyed residence.

24

1        4. Despite any provision to the contrary in this section, the  
2 person actually owning, residing and domiciled in the residence on  
3 June 14, 2010, shall be deemed to be the record owner of the  
4 residence on June 14, 2010, within the meaning of this section, if  
5 the deed or other evidence of ownership of such person, executed on  
6 or before June 14, 2010, be of record in the office of the county  
7 clerk on or before such date. However, the provisions of this  
8 paragraph shall only apply to any person who is eligible to claim the  
9 income tax credit pursuant to Section 2357.29 of this title with  
10 respect to the June 14, 2010, flood or to any person whose primary  
11 residence was damaged or destroyed in the June 14, 2010, flood and  
12 who purchased or built a new primary residence at a location within  
13 this state other than the location of the damaged or destroyed  
14 residence.

15        B. The term "rural homestead" as used herein shall mean and  
16 include any homestead located outside a city or town or outside any  
17 platted subdivision or addition.

18        C. The term "urban homestead" as used herein shall mean and  
19 include any homestead located within any city or town whether  
20 incorporated or unincorporated, or located within a platted  
21 subdivision or addition, whether such subdivision or addition be a  
22 part of a city or town. In no case shall an urban homestead exceed  
23 in area one (1) acre.

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1           SECTION 7.           AMENDATORY           68 O.S. 2001, Section 2892, as  
2 last amended by Section 10, Chapter 447, O.S.L. 2004 (68 O.S. Supp.  
3 2010, Section 2892), is amended to read as follows:

4           Section 2892. A. To receive a homestead exemption, a taxpayer  
5 shall be required to file an application with the county assessor.  
6 Such application may be filed at any time. However, the county  
7 assessor shall, if such applicant otherwise qualifies, grant a  
8 homestead exemption for a tax year only if the application is filed  
9 on or before March 15 of such year or within thirty (30) days from  
10 and after receipt by the taxpayer of notice of valuation increase,  
11 whichever is later. Except as provided in this subsection, if an  
12 application for a homestead exemption is filed after March 15 or  
13 within thirty (30) days after receipt by the taxpayer of notice of  
14 valuation increase, whichever is later, the county assessor shall,  
15 if such applicant otherwise qualifies, grant the homestead exemption  
16 beginning with the following tax year. For any owner of real  
17 property who is eligible to claim the income tax credit pursuant to  
18 Section 2357.29 of this title with respect to the May 8 or 9, 2003,  
19 tornado or for any owner of real property whose primary residence  
20 was damaged or destroyed in the May 8 or 9, 2003, tornado and who  
21 purchased or built a new primary residence at a location within this  
22 state other than the location of the damaged or destroyed residence,  
23 the application for a homestead exemption may be filed after March  
24 15, 2004, but no later than June 1, 2004, and the homestead

1 exemption shall be granted for such year. For any owner of real  
2 property who is eligible to claim the income tax credit pursuant to  
3 Section 2357.29 of this title with respect to the June 14, 2010,  
4 flood or for any owner of real property whose primary residence was  
5 damaged or destroyed in the June 14, 2010, flood and who purchased  
6 or built a new primary residence at a location within this state  
7 other than the location of the damaged or destroyed residence, the  
8 application for a homestead exemption may be filed after March 15,  
9 2011, but no later than June 1, 2011, and the homestead exemption  
10 shall be granted for such year.

11 B. Any taxpayer who has been granted a homestead exemption and  
12 who continues to occupy such homestead property as a homestead,  
13 shall not be required to reapply for such homestead exemption.

14 C. Once granted, the homestead exemption shall remain in full  
15 force and effect for each succeeding year, so long as:

16 1. The record of actual property ownership is vested in the  
17 taxpayer;

18 2. The instrument of ownership is on record in the county  
19 clerk's office;

20 3. The owner-taxpayer is in all other respects entitled by law  
21 to the homestead exemption; and

22 4. The taxpayer has no delinquent accounts appearing on the  
23 personal property tax lien docket in the county treasurer's office.

24 On October 1 of each year, the county treasurer will provide a copy

1 of the personal property tax lien docket to the county assessor.  
2 Based upon the personal property tax lien docket, the county  
3 assessor shall act to cancel the homestead exemption of all property  
4 owners having delinquent personal property taxes. Such cancellation  
5 of the homestead exemption will become effective January 1 of the  
6 following year and will remain in effect for at least one (1)  
7 calendar year; however, such cancellation will not become effective  
8 January 1 of the following year if the taxpayer pays such delinquent  
9 personal property taxes prior to January 1. Cancellation of the  
10 homestead exemption will require the county assessor to notify each  
11 taxpayer no later than January 1 of the next calendar year whose  
12 homestead is canceled and will require the taxpayer to refile an  
13 application for homestead exemption by those dates so indicated in  
14 this section and the payment of all delinquent personal property  
15 taxes before the homestead can be reinstated.

16 D. Any purchaser or new owner of real property must file an  
17 application for homestead exemption as herein provided.

18 E. The application for homestead exemption shall be filed with  
19 the county assessor of the county in which the homestead is located.  
20 A taxpayer applying for homestead exemption shall not be required to  
21 appear before the county assessor in person to submit such  
22 application.

23 F. The property owner shall sign and swear to the truthfulness  
24 and correctness of the application's contents. If the property

1 owner is a minor or incompetent, the legal guardian shall sign and  
2 swear to the contents of the application.

3 G. The county assessor and duly appointed deputies are  
4 authorized and empowered to administer the required oaths.

5 H. The taxpayer shall notify the county assessor following any  
6 change in the use of property with homestead exemption thereon. The  
7 notice of change in homestead exemption status of property shall be  
8 in writing and may be filed with the county assessor at any time on  
9 or before March 15 of the next following year after which such  
10 change occurs. The filing of a deed or other instrument evidencing  
11 a change of ownership or use shall constitute sufficient notice to  
12 the county assessor.

13 I. Any single person of legal age, married couple and their  
14 minor child or children, or the minor child or children of a  
15 deceased person, whether residing together or separated, or  
16 surviving spouse shall be allowed under this Code only one homestead  
17 exemption in the State of Oklahoma.

18 J. Any property owner who fails to give notice of change to the  
19 county assessor and permits the allowance of homestead exemption for  
20 any succeeding year where such homestead exemption is unlawful and  
21 improper shall owe the county treasurer:

22 1. An amount equal to twice the amount of the taxes lawfully  
23 due but not paid by reason of such unlawful and improper allowance  
24 of homestead exemption; and

