

FLOOR AMENDMENT
HOUSE OF REPRESENTATIVES
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend SB201
Page 19 Section 5 Lines 18 1/2
Of the printed Bill
Of the Engrossed Bill

By inserting a new Section 6 to the bill to read as follows:

(see attached)

and by renumbering the subsequent section of the bill.

AMEND TITLE TO CONFORM TO AMENDMENTS

Amendment submitted by: Mike Reynolds

Adopted: _____

Reading Clerk

1 "SECTION 6. AMENDATORY 68 O.S. 2001, Section 2913, as
2 last amended by Section 6, Chapter 436, O.S.L. 2008 (68 O.S. Supp.
3 2010, Section 2913), is amended to read as follows:

4 Section 2913. A. All taxes levied upon an ad valorem basis for
5 each fiscal year shall become due and payable on the first day of
6 November. Except for mortgage servicers, the exclusive method for
7 payment shall be as follows:

8 1. Unless one-half (1/2) of the taxes so levied has been paid
9 before the first day of January, the entire tax levy for such fiscal
10 year shall become delinquent on that date.

11 2. If the first half of the taxes levied upon an ad valorem
12 basis for any such fiscal year has been paid before the first day of
13 January, the second half shall be paid before the first day of April
14 thereafter and if not paid shall become delinquent on that date.

15 In no event may payment be made in more than two equal
16 installments subject to the provisions of the payment schedule
17 specified in this subsection.

18 B. Mortgage servicers, as defined in 24 C.F.R., part 3500.17,
19 shall pay all accounts which they are servicing in one annual
20 payment before the first day of January or the entire tax levy for
21 such fiscal year shall become delinquent on that date.

22 C. If the total tax owed is Twenty-five Dollars (\$25.00) or
23 less, then the total amount must be paid before January 1. If the
24 total tax is not paid before January 1, the unpaid balance owing

1 shall become delinquent on the first day of January and shall be
2 subject to delinquent charges as provided for in this section.

3 D. All delinquent taxes shall bear interest at the rate of one
4 and one-half percent (1 1/2%) per month or major fraction thereof
5 until paid. In no event shall such interest exceed a sum equal to
6 the unpaid principal amount of tax, and when such interest has
7 accumulated to a sum equivalent to one hundred percent (100%) of the
8 unpaid tax the further accumulation of interest shall cease.

9 E. In addition to any other penalties prescribed by law,
10 delinquent taxes shall be subject to a late payment penalty of five
11 percent (5%) per month or a major fraction thereof until paid. The
12 penalty assessed herein shall only apply to delinquent taxes that
13 are due on property located in a dependent school district in a
14 county with a population of less than seventy-five thousand (75,000)
15 according to the most recent Federal Decennial Census and held by a
16 nonindividual taxpayer when the tax has been paid delinquent for two
17 (2) or more separate and consecutive years and the fair cash value
18 of the property exceeds Five Hundred Thousand Dollars (\$500,000.00).

19 F. In addition to any other penalties prescribed by law, the
20 person shall be prohibited from renewing his or her driver license
21 as provided in Section 6-115 of Title 47 of the Oklahoma Statutes.
22 The Department of Public Safety is hereby authorized to deny the
23 issuance of a renewal driver license to the person for nonpayment of
24 ad valorem taxes. The person may apply for a renewal driver license

1 upon providing proof to the Department of Public Safety that the
2 unpaid balance of the taxes and additional delinquent charges have
3 been paid in full by the person.

4 G. The county treasurer shall stamp the date of receipt on each
5 letter received containing funds for payment of taxes and no
6 interest shall be added or charged after the receipt of such letter
7 or the amount due. It shall be the duty of every person subject to
8 taxation according to the law to attend the county treasurer's
9 office and pay his or her taxes. If any person neglects to pay his
10 or her taxes until after they have become delinquent, the county
11 treasurer is directed and required to collect the delinquent tax as
12 provided for by law. The first half of taxes payable pursuant to
13 the provisions of this section shall not become delinquent until
14 thirty (30) days after the tax rolls have become completed and filed
15 by the county assessor with the county treasurer.

16 ~~G.~~ H. The county treasurer may waive penalties or interest in
17 any case where it is shown to the county treasurer that such
18 penalties or interest were incurred through no fault of the
19 taxpayer. Each waiver of penalties or interest shall be audited by
20 the Office of the State Auditor and Inspector each year during the
21 annual audit of the county offices."
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23 53-1-7670 GRS 04/26/11
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