

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                                   STATE OF OKLAHOMA

3                                   1st Session of the 53rd Legislature (2011)

4 HOUSE BILL 1903

                                  By: Jackson

7                                   AS INTRODUCED

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

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

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

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

1 payment is mailed shall be deemed to be the date of delivery or the  
2 date of payment, as the case may be.

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

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

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

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

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

3 E. For the purposes of this section, if the prescribed period  
4 ends on or the prescribed date is a legal holiday as defined by  
5 Section 82.1 of Title 25 of the Oklahoma Statutes or any other day  
6 when the office of the county assessor does not remain open for  
7 public business until the regularly scheduled closing time, then the  
8 prescribed period or prescribed date shall be extended until the end  
9 of the next day upon which the office of the county assessor is open  
10 for public business until the regularly scheduled closing time.

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

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13 COMMITTEE REPORT BY: COMMITTEE ON GENERAL GOVERNMENT, dated 03-03-  
14 2011 - DO PASS.  
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