

1 STATE OF OKLAHOMA

2 2nd Session of the 53rd Legislature (2012)

3 SENATE BILL 1268

By: Sparks

4
5 AS INTRODUCED

6 An Act relating to estate tax liens; amending 68 O.S.
7 2011, Section 804.1, which relates to requirements
8 for certain order releasing lien; clarifying
language; and providing an effective date.

9
10 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

11 SECTION 1. AMENDATORY 68 O.S. 2011, Section 804.1, is
12 amended to read as follows:

13 Section 804.1 For deaths occurring on or after January 1, 2010,
14 no lien related to estate tax shall attach to any property passing
15 through the estate of a decedent, by joint tenancy, or otherwise.
16 No order exempting estate tax liability shall be necessary to
17 authorize the release of such property or for the title of real
18 property to be marketable. This shall not be construed as relieving
19 an estate from lien obligations in effect for deaths occurring
20 during any time before January 1, 2010.

21 SECTION 2. This act shall become effective November 1, 2012.

22
23 53-2-2869 JCR 1/17/2012 3:45:56 PM
24