

1 STATE OF OKLAHOMA

2 1st Session of the 53rd Legislature (2011)

3 SENATE BILL 321

By: Sparks

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6 AS INTRODUCED

7 An Act relating to estate tax liens; amending Section  
8 5, Chapter 436, O.S.L. 2010 (68 O.S. Supp. 2010,  
9 Section 804.1), which relates to requirements for  
certain order releasing lien; clarifying language;  
and providing an effective date.

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

13 SECTION 1. AMENDATORY Section 5, Chapter 436, O.S.L.  
14 2010 (68 O.S. Supp. 2010, Section 804.1), is amended to read as  
15 follows:

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

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

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