

05/20/2014 08:15:38 PM

HOUSE OF REPRESENTATIVES
CONFERENCE COMMITTEE REPORT

Mr. President:
Mr. Speaker:

The Conference Committee, to which was referred

HB3188

By: McBride of the House and Sykes of the Senate

Title: Torts; providing immunity for certain persons producing risk-assessment reports for schools;
effective date.

Together with Engrossed Senate Amendments thereto, beg leave to report that we have had the same under consideration and herewith return the same with the following recommendations:

1. That the Senate recede from its amendment; and
2. That the attached Conference Committee Substitute be adopted.

Respectfully submitted,

House Action _____ Date _____ Senate Action _____ Date _____

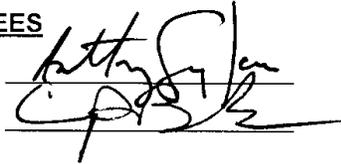
HB3188 CCR (A)
HOUSE CONFEREES

Biggs, Scott R.		Echols, Jon	
Grau, Randy		Inman, Scott	<hr/>
Johnson, Dennis	<hr/>	Jordan, Fred	
Martin, Steve		McCall, Charles A.	
McCullough, Mark		Morrisette, Richard	<hr/>
Newell, Tom	<hr/>	O'Donnell, Terry	
Russ, Todd	<hr/>	Sherrer, Ben	<hr/>
Stiles, Aaron		Virgin, Emily	<hr/>
Williams, Cory T.	<hr/>		

HB3188 CCR A

SENATE CONFEREES

Sykes



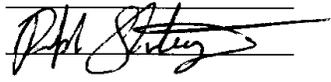
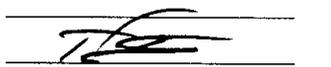
Brooks

Sharp

Shortey

McAffrey

Ivester

House Action _____ Date _____ Senate Action _____ Date _____

House Action _____ Date _____ Senate Action _____ Date _____

AUTHOR(s)/COAUTHOR(s) CURRENTLY IN THE QUEUE for HB3188

As of 5/20/2014 8:09:14 PM

Add as coauthor Senator Shortey

1 STATE OF OKLAHOMA

2 2nd Session of the 54th Legislature (2014)

3 CONFERENCE COMMITTEE
4 SUBSTITUTE
5 FOR ENGROSSED
6 HOUSE BILL NO. 3188

By: McBride, Turner, Echols and
Pittman of the House

7 and

8 Sykes of the Senate

9
10 CONFERENCE COMMITTEE SUBSTITUTE

11 An Act relating to revenue and taxation; amending 68
12 O.S. 2011, Section 2802.1, which relates to
13 implementation of Section 8B of Article X of the
14 Oklahoma Constitution; modifying definition;
15 prohibiting certain increase in fair cash value based
16 upon designated improvements resulting from specified
17 causes; providing exception for certain improvements;
18 prescribing method for determination of fair cash
19 value of certain square footage; and declaring an
20 emergency.

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

22 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2802.1, is
23 amended to read as follows:

24 Section 2802.1 A. For purposes of implementing Section 8B of
Article X of the Oklahoma Constitution:

1. "Any person" means any person or entity, whether real or
artificial, other than the present owner;

1 2. "Any year when title to the property is transferred,
2 changed, or conveyed to another person or when improvements have
3 been made to the property" means the year next preceding the January
4 1 assessment date;

5 3. "Improvement" means a valuable addition made to property
6 amounting to more than normal repairs, replacement, maintenance or
7 upkeep, but for purposes of Section 8B of Article X of the Oklahoma
8 Constitution shall not mean any expenditure, whether or not pursuant
9 to a policy of insurance, for the purpose of repairing damage to a
10 residential or business structure caused by rain, strong winds,
11 tornadic winds, hail, fire or any other natural disaster or other
12 event causing damage and any such improvements made shall be
13 disregarded for purposes of determining the maximum amount of fair
14 cash value subject to ad valorem taxation pursuant to Section 8B of
15 Article X of the Oklahoma Constitution unless the improvements
16 increase the square footage in which case only additional square
17 footage may be considered an "improvement". If improvements
18 constitute an increase in square footage, the county assessor shall
19 determine the fair cash value of the additional square footage and
20 shall separately determine the maximum fair cash value subject to ad
21 valorem taxation for the square footage which is not part of the
22 additional square footage amount and only in the amount authorized
23 by Section 8B of Article X of the Oklahoma Constitution. Except
24 with respect to the additional square footage, such improvements

1 shall not allow any county assessor to increase the fair cash value
2 of the applicable property by more than the percentage allowed by
3 Section 8B of Article X of the Oklahoma Constitution for property
4 upon which no improvements have been made; and

5 4. "Transfers, change or conveyance of title" means all types
6 of transfers, changes or conveyances of any interest, whether legal
7 or equitable. However, "transfers, change or conveyance of title"
8 shall not include the following:

- 9 a. deeds recorded prior to January 1, 1996,
- 10 b. deeds which secure a debt or other obligation,
- 11 c. deeds which, without additional consideration,
12 confirm, correct, modify or supplement a deed
13 previously recorded,
- 14 d. deeds between husband and wife, or parent and child,
15 or any persons related within the second degree of
16 consanguinity, without actual consideration therefor,
17 or deeds between any person and an express revocable
18 trust created by such person or such person's spouse,
- 19 e. deeds of release of property which is security for a
20 debt or other obligation,
- 21 f. deeds of partition, unless, for consideration, some of
22 the parties take shares greater in value than their
23 undivided interests,
- 24

1 g. deeds made pursuant to mergers of partnerships,
2 limited liability companies or corporations, or deeds
3 pursuant to which property is transferred from a
4 person to a partnership, limited liability company or
5 corporation of which the transferor or the
6 transferor's spouse, parent, child, or other person
7 related within the second degree of consanguinity to
8 the transferor, or trust for primary benefit of such
9 persons, are the only owners of the partnership,
10 limited liability company or corporation,

11 h. deeds made by a subsidiary corporation to its parent
12 corporation for no consideration other than the
13 cancellation or surrender of the subsidiary's stock,
14 or

15 i. any deed executed pursuant to a foreclosure proceeding
16 in which the grantee is the holder of a mortgage on
17 the property being foreclosed, or any deed executed
18 pursuant to a power of sale in which the grantee is
19 the party exercising such power of sale or any deed
20 executed in favor of the holder of a mortgage on the
21 property in consideration for the release of the
22 borrower from liability on the indebtedness secured by
23 such mortgage except as to cash consideration paid.
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B. This section shall be applied effective from the date of the passage of Section 8B of Article X of the Oklahoma Constitution.

C. The Oklahoma Tax Commission shall promulgate rules necessary to implement Section 8B of Article X of the Oklahoma Constitution and this section.

SECTION 2. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

54-2-11038 MAH 05/15/14