

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 2nd Session of the 54th Legislature (2014)

4 COMMITTEE SUBSTITUTE
5 FOR ENGROSSED
6 SENATE BILL NO. 1199

By: Brecheen of the Senate

and

Hulbert of the House

8
9 COMMITTEE SUBSTITUTE

10 An Act relating to tax on property relating to
11 natural disaster; amending 47 O.S. 2011, Section
12 1132.3, as amended by Section 1, Chapter 370, O.S.L.
13 2013 (47 O.S. Supp. 2013, Section 1132.3), which
14 relates to motor vehicle registration; deleting
15 obsolete language; deleting limitation; defining
16 term; amending 68 O.S. 2011, Sections 1362, as
17 amended by Section 2, Chapter 370, O.S.L. 2013,
18 1367.1, as amended by Section 3, Chapter 370, O.S.L.
19 2013, and 2103.1, as amended by Section 4, Chapter
20 370, O.S.L. 2013, Section 5, Chapter 370, O.S.L.
21 2013, and 68 O.S. 2011, Sections 2888, as amended by
22 Section 6, Chapter 370, O.S.L. 2013 and 2892, as
23 amended by Section 7, Chapter 370, O.S.L. 2013 (68
24 O.S. Supp. 2013, Sections 1362, 1367.1, 2103.1,
 2357.29A, 2888 and 2892), which relate to payment of
 taxes on certain damaged or destroyed property;
 modifying condition under which a certain credit is
 allowed against motor vehicle registration fee;
 modifying conditions under which sales tax is not due
 on certain donated property; modifying conditions
 under which certain deduction from sales tax is
 allowed; modifying conditions under which a credit on
 the payment of excise tax is allowed; modifying
 conditions under which certain income tax credit is
 allowed; deleting obsolete language; clarifying
 references and defining term with respect to a claim
 for homestead exemption; deleting obsolete language;

1 clarifying references; providing for delay in filing
2 and defining term; and declaring an emergency.

3
4 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

5 SECTION 1. AMENDATORY 47 O.S. 2011, Section 1132.3, as
6 amended by Section 1, Chapter 370, O.S.L. 2013 (47 O.S. Supp. 2013,
7 Section 1132.3), is amended to read as follows:

8 Section 1132.3 ~~A. There shall be a credit allowed with respect~~
9 ~~to the fee for registration of a vehicle which is a replacement for~~
10 ~~a vehicle which was destroyed by a tornado on May 3, 1999, and which~~
11 ~~was registered pursuant to the provisions of Section 1132 of this~~
12 ~~title on such date. The credit shall be a prorated amount based on~~
13 ~~the fee paid for the registration of the destroyed vehicle for the~~
14 ~~period of registration remaining as of May 3, 1999, and shall be~~
15 ~~applied to the registration fee for the replacement vehicle pursuant~~
16 ~~to the provisions of Section 1132 of this title. In no event will~~
17 ~~the credit be refunded.~~

18 ~~B. There shall be a credit allowed with respect to the fee for~~
19 ~~registration of a vehicle which is a replacement for a vehicle which~~
20 ~~was destroyed by a tornado on October 9, 2001, and which was~~
21 ~~registered pursuant to the provisions of Section 1132 of this title~~
22 ~~on such date. The credit shall be a prorated amount based on the~~
23 ~~fee paid for the registration of the destroyed vehicle for the~~
24 ~~period of registration remaining as of October 9, 2001, and shall be~~

1 ~~applied to the registration fee for the replacement vehicle pursuant~~
2 ~~to the provisions of Section 1132 of this title. In no event will~~
3 ~~the credit be refunded.~~

4 ~~C. There shall be a credit allowed with respect to the fee for~~
5 ~~registration of a vehicle which is a replacement for a vehicle which~~
6 ~~was destroyed by a tornado on May 8 or 9, 2003, and which was~~
7 ~~registered pursuant to the provisions of Section 1132 of this title~~
8 ~~on such date. The credit shall be a prorated amount based on the~~
9 ~~fee paid for the registration of the destroyed vehicle for the~~
10 ~~period of registration remaining as of May 8 or 9, 2003, and shall~~
11 ~~be applied to the registration fee for the replacement vehicle~~
12 ~~pursuant to the provisions of Section 1132 of this title. In no~~
13 ~~event will the credit be refunded.~~

14 ~~D. There shall be a credit allowed with respect to the fee for~~
15 ~~registration of a vehicle which is a replacement for a vehicle which~~
16 ~~was destroyed by a tornado in calendar year 2013 for which a~~
17 ~~Presidential Major Disaster Declaration was issued, and which was~~
18 ~~registered pursuant to the provisions of Section 1132 of this title~~
19 ~~on the date of destruction. For the purposes of this section,~~
20 ~~"tornado" means a tornado which occurred in calendar year 2013 or~~
21 ~~any subsequent tornado for which a Presidential Major Disaster~~
22 ~~Declaration was issued. The credit shall be a prorated amount based~~
23 ~~on the fee paid for the registration of the destroyed vehicle for~~
24 ~~the period of registration remaining as of the date of destruction,~~

1 and shall be applied to the registration fee for the replacement
2 vehicle pursuant to the provisions of Section 1132 of this title.
3 In no event will the credit be refunded.

4 SECTION 2. AMENDATORY 68 O.S. 2011, Section 1362, as
5 amended by Section 2, Chapter 370, O.S.L. 2013 (68 O.S. Supp. 2013,
6 Section 1362), is amended to read as follows:

7 Section 1362. A. Except as otherwise provided by Section 1361
8 of this title, the tax levied pursuant to the provisions of the
9 Oklahoma Sales Tax Code shall be remitted or paid to the Oklahoma
10 Tax Commission by the vendor of tangible personal property,
11 services, privileges, admissions, dues, fees, or any other item
12 subject to the tax levied pursuant to the provisions of the Oklahoma
13 Sales Tax Code.

14 B. The amount of tax to be collected by the vendor or to be
15 remitted by the holder of a direct payment permit on each sale shall
16 be the applicable percentage of the gross receipts or gross proceeds
17 thereof as provided by Section 1354 of this title. The applicable
18 percentage shall equal the combination of the state and any
19 applicable municipal and county sales tax rates. In computing the
20 tax to be collected or remitted as the result of any transaction,
21 the tax amount must be carried to the third decimal place when the
22 tax amount is expressed in dollars. The tax must be rounded to a
23 whole cent using a method that rounds up to the next cent whenever
24 the third decimal place is greater than four. The vendor or direct

1 payment permit holder may elect to compute the tax due on
2 transactions on an item or invoice basis.

3 C. For the convenience of the vendor or direct payment permit
4 holder, the Tax Commission is hereby authorized to establish and
5 revise, when necessary, bracket system guidelines to be followed in
6 collecting the tax levied pursuant to the provisions of the Oklahoma
7 Sales Tax Code, any municipal sales tax, or county sales tax.

8 The use of bracket system guidelines does not relieve the vendor
9 or direct payment permit holder from the duty and liability to remit
10 to the Tax Commission, an amount equal to the applicable percentage
11 of the gross receipts or gross proceeds derived from all sales
12 during the taxable period as provided by Section 1354 of this title.

13 D. Except as otherwise provided by Section 1361 of this title,
14 each person required pursuant to the provisions of the Oklahoma
15 Sales Tax Code to make a sales tax report shall include in the gross
16 proceeds derived from sales to consumers or users, the sales value
17 of all tangible personal property which has been purchased for
18 resale, manufacturing, or further processing, and withdrawn from
19 stock in trade for use or consumption during the taxable period
20 covered by such report, and shall pay the tax on the sales value of
21 this tangible personal property withdrawn from stock in trade for
22 consumption or use; provided, such tax shall not be due on such
23 tangible personal property which has been donated for the purpose of
24 assisting persons affected by the tornadoes occurring ~~May 3, 1999,~~

1 ~~or May 8 or 9, 2003, or a tornado occurring~~ in the calendar year
2 2013 or any subsequent year for which a Presidential Major Disaster
3 Declaration was issued.

4 E. All persons, either within or without the state, selling
5 merchandise or other tangible personal property in this state
6 through peddlers, solicitors, or other salespersons who do not have
7 established places of business in this state, shall remit or pay the
8 tax levied pursuant to the provisions of the Oklahoma Sales Tax Code
9 and shall be required to file reports and pay the taxes due on all
10 sales made to consumers or users by themselves or by their peddlers,
11 solicitors, or other salespersons.

12 F. All persons defined as Group Five vendors remitting sales
13 tax based upon use of motor fuel or diesel fuel as a sale shall
14 include in a monthly sales tax report the number of gallons of fuel
15 so used and the sales price of the motor fuel or diesel fuel. The
16 amount of tax to be remitted by the Group Five vendor shall be the
17 applicable percentage as provided by Section 1354 of this title, of
18 the sales price of the fuel used during the applicable reporting
19 period.

20 SECTION 3. AMENDATORY 68 O.S. 2011, Section 1367.1, as
21 amended by Section 3, Chapter 370, O.S.L. 2013 (68 O.S. Supp. 2013,
22 Section 1367.1), is amended to read as follows:

23 Section 1367.1 A. For the purpose of compensating the seller
24 or vendor in keeping sales tax records, filing reports and remitting

1 the tax when due, a seller or vendor shall be allowed a deduction of
2 one percent (1%) of the tax due under the applicable provisions of
3 this title.

4 Such deduction shall not be allowed with respect to a direct
5 payment permit.

6 B. No deductions from tax shall be allowed if any such report
7 or payment of tax is delinquent; provided, the deduction shall be
8 allowed if the Oklahoma Tax Commission determines that the reason
9 that such report or payment of tax was delinquent was due to a
10 tornado occurring in calendar year 2013 or any subsequent year for
11 which a Presidential Major Disaster Declaration was issued.

12 C. Notwithstanding the formula provided by subsection A of this
13 section, the deduction provided by this section shall be limited to
14 a maximum of Two Thousand Five Hundred Dollars (\$2,500.00) per month
15 per sales tax permit. No such sales tax permit holder may change
16 sales tax permit status in order to avoid the provisions of this
17 subsection.

18 D. Notwithstanding any other provision of law, an amount equal
19 to the excess of the amount calculated by the formula provided by
20 subsection A of this section over the two-thousand-five-hundred-
21 dollar limit provided by subsection C of this section shall be
22 retained by the state as an administrative expense and deposited to
23 the General Revenue Fund.

24

1 E. Notwithstanding the provisions of subsections A, B, C and D
2 of this section, in the event that federal authority authorizes this
3 state to require remote sellers to collect and remit sales and use
4 taxes, the Oklahoma Tax Commission is authorized and directed to
5 promulgate rules which provide for deductions in the amounts and
6 subject to the limitations provided in the Streamlined Sales and Use
7 Tax Agreement. All sellers or vendors shall be eligible for such
8 deductions beginning on the date this state acquires such collection
9 authority pursuant to federal authorization.

10 F. For purposes of this section, the term "remote seller" shall
11 mean a seller that would not register to collect sales and use taxes
12 in this state but for the ability of this state to require such
13 remote seller to collect sales or use tax under federal authority.

14 SECTION 4. AMENDATORY 68 O.S. 2011, Section 2103.1, as
15 amended by Section 4, Chapter 370, O.S.L. 2013 (68 O.S. Supp. 2013,
16 Section 2103.1), is amended to read as follows:

17 Section 2103.1 There shall be a credit allowed with respect to
18 the excise tax paid for a vehicle which is:

19 ~~1. A replacement for a vehicle which was destroyed by a tornado~~
20 ~~on May 3, 1999, and upon which excise tax had been paid pursuant to~~
21 ~~the provisions of Section 2103 of this title on or after May 3, 1998;~~

22 ~~2. A replacement for a vehicle which was destroyed by a tornado~~
23 ~~on October 9, 2001, and upon which excise tax had been paid pursuant~~
24

1 ~~to the provisions of Section 2103 of this title on or after October~~
2 ~~9, 2000;~~

3 ~~3. A replacement for a vehicle which was destroyed by a tornado~~
4 ~~on May 8 or 9, 2003, and upon which excise tax had been paid pursuant~~
5 ~~to the provisions of Section 2103 of this title on or after May 8 or~~
6 ~~9, 2002; or~~

7 4. A a replacement for a vehicle which was destroyed by a
8 tornado in calendar year 2013 or any subsequent year for which a
9 Presidential Major Disaster Declaration was issued, and upon which
10 excise tax had been paid pursuant to the provisions of Section 2103
11 of this title on or after January 1, 2012.

12 The credit shall be in the amount of the excise tax which was
13 paid for the destroyed vehicle and shall be applied to the excise tax
14 due on the replacement vehicle. In no event shall the credit be
15 refunded.

16 SECTION 5. AMENDATORY Section 5, Chapter 370, O.S.L.
17 2013 (68 O.S. Supp. 2013, Section 2357.29A), is amended to read as
18 follows:

19 Section 2357.29A A. For tax years beginning after December 31,
20 2011, there shall be allowed a credit against the tax imposed by
21 Section 2355 of this title for owners of residential real property
22 whose primary residence was damaged or destroyed in a natural
23 disaster occurring ~~in calendar year 2012 or 2013~~ after December 31,
24 2011, for which a Presidential Major Disaster Declaration was

1 issued. The amount of the credit shall be the difference between
2 the ad valorem property tax paid on such property and improvements
3 in the year prior to the damage or destruction and the amount of ad
4 valorem property tax paid on the property and improvements the first
5 year after the improvement is complete. For purposes of this
6 credit, the amount of ad valorem property tax paid the first year
7 after the improvement is complete shall be based on the same or
8 similar square footage as the property which was damaged or
9 destroyed. For purposes of this section, a "natural disaster" shall
10 mean a weather or fire event for which a Presidential Major Disaster
11 Declaration was issued.

12 B. The credit shall be a refundable credit. Eligible taxpayers
13 shall be entitled to claim this credit for five (5) consecutive
14 years. After the first year the credit is claimed, the amount of the
15 credit shall be eighty percent (80%) of the previous year's credit.
16 If the taxpayer has no income tax liability, or if the credit exceeds
17 the amount of the income tax liability of the taxpayer, then the
18 credit, or balance thereof, shall be paid out in the same manner and
19 out of the same fund as refunds of income taxes are paid and so much
20 of the fund as is necessary for such purposes is hereby appropriated.

21 C. In order to qualify for this credit:

22 1. The property shall have been damaged or destroyed by a
23 natural disaster ~~during calendar year 2012 or 2013~~ after December
24 31, 2011;

1 2. The property shall be within an area which has been declared
2 a federal disaster area;

3 3. The property shall be the primary residence of the owner
4 both prior to and after the natural disaster;

5 4. The owner shall have been granted a homestead exemption or
6 be eligible to claim a homestead exemption both prior to and after
7 the natural disaster;

8 5. The primary residence shall be repaired or rebuilt on the
9 same property as it existed prior to the natural disaster; and

10 6. The primary residence shall be repaired or rebuilt and used
11 as the primary residence no later than December 31, 2015, with
12 respect to the calendar year 2012 or 2013 natural disaster and no
13 later than thirty-six (36) months after the date of any natural
14 disaster occurring on or after January 1, 2014.

15 D. The credit shall not be allowed if the property is
16 transferred or title is changed or conveyed as defined in Section
17 2802.1 of this title. Any credit claimed and allowed prior to the
18 transfer of the property or the change or conveyance of title shall
19 not be affected.

20 E. The Oklahoma Tax Commission shall promulgate any necessary
21 rules and develop any necessary forms to implement the provisions of
22 this section.

23
24

1 SECTION 6. AMENDATORY 68 O.S. 2011, Section 2888, as
2 amended by Section 6, Chapter 370, O.S.L. 2013 (68 O.S. Supp. 2013,
3 Section 2888), is amended to read as follows:

4 Section 2888. A. 1. The term "homestead", as used in the
5 provisions of the Ad Valorem Tax Code governing homestead
6 exemptions, shall mean and include the actual residence of a natural
7 person who is a citizen of the State of Oklahoma, provided the
8 record actual ownership of such residence be vested in such natural
9 person residing and domiciled thereon. Any single person of legal
10 age, married couple and their minor child or children, or the minor
11 child or children of a deceased person, whether residing together or
12 separated, or surviving spouse shall be allowed under Section 2801
13 et seq. of this title only one homestead exemption in this state.
14 No person or the family of such person shall be required to be
15 domiciled thereon if such person is in the armed service of the
16 United States in time of war or during a state of national emergency
17 as declared by the Congress or the President of the United States,
18 and such person shall not be required to be domiciled thereon in
19 order to assert or claim the exemption provided in Section 2889 of
20 this title, and such exemption may be claimed by any agent of, or
21 member of the family of, such person. The surviving spouse and/or
22 minor children of a deceased person shall be considered record
23 owners of the homestead where the title of record in the office of
24 the county clerk on January 1 is in the name of the deceased, but in

1 all other cases the deed or other evidence of ownership must be of
2 record in the office of the county clerk on January 1 in order for
3 any person to be qualified as the record owner. However, a natural
4 person actually owning, residing and domiciled in the residence on
5 January 1 shall be deemed to be the record owner of the residence on
6 January 1, within the meaning of this section, if the deed or other
7 evidence of ownership of such person, executed on or before January
8 1, be of record in the office of the county clerk on or before
9 February 1 immediately following. Despite any provision to the
10 contrary in this section, if a parent or parents residing and
11 domiciled in the residence own the residence jointly with one or
12 more of their children, whether residing together or separated, and
13 where the record joint ownership of the property is recorded in the
14 office of the county clerk in accordance with the provisions of this
15 section, the parent or parents residing and domiciled in the
16 residence shall be entitled to the entire homestead exemption. A
17 rural homestead shall not include more than one hundred sixty (160)
18 acres of land and the improvements thereon. An urban homestead
19 shall not include any land except the lot or lots, or the unplatted
20 tract, upon which are located the dwelling, garage, barn and/or
21 other outbuildings necessary or convenient for family use.

22 2. ~~Despite any provision to the contrary in this section, the~~
23 ~~person actually owning, residing and domiciled in the residence on~~
24 ~~May 15, 2000, shall be deemed to be the record owner of the residence~~

1 ~~on May 15, 2000, within the meaning of this section, if the deed or~~
2 ~~other evidence of ownership of such person, executed on or before May~~
3 ~~15, 2000, be of record in the office of the county clerk on or before~~
4 ~~such date. However, the provisions of this paragraph shall only~~
5 ~~apply to any person who is eligible to claim the income tax credit~~
6 ~~pursuant to Section 2357.29 of this title with respect to the May 3,~~
7 ~~1999, tornado, or to any person whose primary residence was damaged~~
8 ~~or destroyed in the May 3, 1999, tornado and who purchased or built a~~
9 ~~new primary residence at a location within this state other than the~~
10 ~~location of the damaged or destroyed residence.~~

11 ~~3. Despite any provision to the contrary in this section, the~~
12 ~~person actually owning, residing and domiciled in the residence on~~
13 ~~May 15, 2004, shall be deemed to be the record owner of the residence~~
14 ~~on May 15, 2004, within the meaning of this section, if the deed or~~
15 ~~other evidence of ownership of such person, executed on or before May~~
16 ~~15, 2004, be of record in the office of the county clerk on or before~~
17 ~~such date. However, the provisions of this paragraph shall only~~
18 ~~apply to any person who is eligible to claim the income tax credit~~
19 ~~pursuant to Section 2357.29 of this title with respect to the May 8~~
20 ~~or 9, 2003, tornado or to any person whose primary residence was~~
21 ~~damaged or destroyed in the May 8 or 9, 2003, tornado and who~~
22 ~~purchased or built a new primary residence at a location within this~~
23 ~~state other than the location of the damaged or destroyed residence.~~

24

1 4. Despite any provision to the contrary in this section, the
2 person actually owning, residing and domiciled in the residence as of
3 the date of ~~the~~ a tornado shall be deemed to be the record owner of
4 the residence on such date, within the meaning of this section, if
5 the deed or other evidence of ownership of such person, executed on
6 or before such date, be of record in the office of the county clerk
7 on or before such date. However, the provisions of this paragraph
8 shall only apply to any person who is eligible to claim the income
9 tax credit pursuant to Section ~~2357.29~~ 2357.29A of this title with
10 respect to ~~the~~ a tornado or to any person whose primary residence was
11 damaged or destroyed in ~~the~~ a tornado and who purchased or built a
12 new primary residence at a location within this state other than the
13 location of the damaged or destroyed residence. For the purposes of
14 this section, "tornado" means a tornado which occurred in calendar
15 year 2013 or any subsequent tornado for which a Presidential Major
16 Disaster Declaration was issued.

17 B. The term "rural homestead" as used herein shall mean and
18 include any homestead located outside a city or town or outside any
19 platted subdivision or addition.

20 C. The term "urban homestead" as used herein shall mean and
21 include any homestead located within any city or town whether
22 incorporated or unincorporated, or located within a platted
23 subdivision or addition, whether such subdivision or addition be a
24

1 part of a city or town. In no case shall an urban homestead exceed
2 in area one (1) acre.

3 SECTION 7. AMENDATORY 68 O.S. 2011, Section 2892, as
4 amended by Section 7, Chapter 370, O.S.L. 2013 (68 O.S. Supp. 2013,
5 Section 2892), is amended to read as follows:

6 Section 2892. A. To receive a homestead exemption, a taxpayer
7 shall be required to file an application with the county assessor.
8 Such application may be filed at any time. However, the county
9 assessor shall, if such applicant otherwise qualifies, grant a
10 homestead exemption for a tax year only if the application is filed
11 on or before March 15 of such year or within thirty (30) days from
12 and after receipt by the taxpayer of notice of valuation increase,
13 whichever is later. Except as provided in this subsection, if an
14 application for a homestead exemption is filed after March 15 or
15 within thirty (30) days after receipt by the taxpayer of notice of
16 valuation increase, whichever is later, the county assessor shall,
17 if such applicant otherwise qualifies, grant the homestead exemption
18 beginning with the following tax year. ~~For any owner of real~~
19 ~~property who is eligible to claim the income tax credit pursuant to~~
20 ~~Section 2357.29 of this title with respect to the May 8 or 9, 2003,~~
21 ~~tornado or for any owner of real property whose primary residence~~
22 ~~was damaged or destroyed in the May 8 or 9, 2003, tornado and who~~
23 ~~purchased or built a new primary residence at a location within this~~
24 ~~state other than the location of the damaged or destroyed residence,~~

1 ~~the application for a homestead exemption may be filed after March~~
2 ~~15, 2004, but no later than June 1, 2004, and the homestead~~
3 ~~exemption shall be granted for such year.~~

4 B. For any owner of real property who is eligible to claim the
5 income tax credit pursuant to Section ~~2357.29~~ 2357.29A of this title
6 with respect to ~~the 2013~~ a tornado or for any owner of real property
7 whose primary residence was damaged or destroyed in ~~the 2013~~ a
8 tornado and who purchased or built a new primary residence at a
9 location within this state other than the location of the damaged or
10 destroyed residence, the application for a homestead exemption may
11 be filed after March 15, ~~2014, but no later than June 1, 2014,~~ and
12 the homestead exemption shall be granted for such year. For a
13 tornado occurring in calendar year 2013, the exemption may be filed
14 no later than June 1, 2014. For any subsequent tornado, the
15 exemption may be filed no later than June 1 of the year immediately
16 following the year during which the tornado occurred. For the
17 purposes of this section, "tornado" means a tornado which occurred
18 in calendar year 2013 or any subsequent tornado for which a
19 Presidential Major Disaster Declaration was issued.

20 ~~B.~~ C. Any taxpayer who has been granted a homestead exemption
21 and who continues to occupy such homestead property as a homestead,
22 shall not be required to reapply for such homestead exemption.

23 ~~C.~~ D. Once granted, the homestead exemption shall remain in
24 full force and effect for each succeeding year, so long as:

1 1. The record of actual property ownership is vested in the
2 taxpayer;

3 2. The instrument of ownership is on record in the county
4 clerk's office;

5 3. The owner-taxpayer is in all other respects entitled by law
6 to the homestead exemption; and

7 4. The taxpayer has no delinquent accounts appearing on the
8 personal property tax lien docket in the county treasurer's office.
9 On October 1 of each year, the county treasurer will provide a copy
10 of the personal property tax lien docket to the county assessor.
11 Based upon the personal property tax lien docket, the county
12 assessor shall act to cancel the homestead exemption of all property
13 owners having delinquent personal property taxes. Such cancellation
14 of the homestead exemption will become effective January 1 of the
15 following year and will remain in effect for at least one (1)
16 calendar year; however, such cancellation will not become effective
17 January 1 of the following year if the taxpayer pays such delinquent
18 personal property taxes prior to January 1. Cancellation of the
19 homestead exemption will require the county assessor to notify each
20 taxpayer no later than January 1 of the next calendar year whose
21 homestead is canceled and will require the taxpayer to refile an
22 application for homestead exemption by those dates so indicated in
23 this section and the payment of all delinquent personal property
24 taxes before the homestead can be reinstated.

1 ~~D.~~ E. Any purchaser or new owner of real property must file an
2 application for homestead exemption as herein provided.

3 ~~E.~~ F. The application for homestead exemption shall be filed
4 with the county assessor of the county in which the homestead is
5 located. A taxpayer applying for homestead exemption shall not be
6 required to appear before the county assessor in person to submit
7 such application.

8 ~~F.~~ G. The property owner shall sign and swear to the
9 truthfulness and correctness of the application's contents. If the
10 property owner is a minor or incompetent, the legal guardian shall
11 sign and swear to the contents of the application.

12 ~~G.~~ H. The county assessor and duly appointed deputies are
13 authorized and empowered to administer the required oaths.

14 ~~H.~~ I. The taxpayer shall notify the county assessor following
15 any change in the use of property with homestead exemption thereon.
16 The notice of change in homestead exemption status of property shall
17 be in writing and may be filed with the county assessor at any time
18 on or before March 15 of the next following year after which such
19 change occurs. The filing of a deed or other instrument evidencing
20 a change of ownership or use shall constitute sufficient notice to
21 the county assessor.

22 ~~I.~~ J. Any single person of legal age, married couple and their
23 minor child or children, or the minor child or children of a
24 deceased person, whether residing together or separated, or

1 surviving spouse shall be allowed under this Code only one homestead
2 exemption in the State of Oklahoma.

3 ~~J.~~ K. Any property owner who fails to give notice of change to
4 the county assessor and permits the allowance of homestead exemption
5 for any succeeding year where such homestead exemption is unlawful
6 and improper shall owe the county treasurer:

7 1. An amount equal to twice the amount of the taxes lawfully
8 due but not paid by reason of such unlawful and improper allowance
9 of homestead exemption; and

10 2. The interest and penalty on such total sum as provided by
11 statutes on delinquent ad valorem taxes. There shall be a lien on
12 the property while such taxes are unpaid, but not for a period
13 longer than that provided by statute for other ad valorem tax liens.

14 ~~K.~~ L. Any person who has intentionally or knowingly permitted
15 the unlawful and improper allowance of homestead exemption shall
16 forfeit the right to a homestead exemption on any property in this
17 state for the two (2) succeeding years.

18 SECTION 8. It being immediately necessary for the preservation
19 of the public peace, health and safety, an emergency is hereby
20 declared to exist, by reason whereof this act shall take effect and
21 be in full force from and after its passage and approval.

22
23 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
24 04/07/2014 - DO PASS, As Amended.