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AS AMENDED

By: Perryman and McEachin of
the House

and

Dahm of the Senate

[revenue and taxation - estate tax liens - effective date]

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

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

Section 804.1 For deaths occurring on or after January 1, 2010, no lien related to estate tax shall attach to any property passing through the estate of a decedent, by joint tenancy, or otherwise. No order exempting estate tax liability shall be necessary to authorize the release of such property or for the title of real property to be marketable. This shall not be construed as relieving an estate from lien obligations in effect for deaths occurring before January 1, 2010; provided, that for deaths occurring before January 1, 2010, any lien related to estate tax shall be extinguished subsequent to the lapse of ten (10) years

1 after the date of death of a decedent and no order exempting estate
2 tax liability shall be necessary to authorize release of such
3 property or for the title of real property to be marketable.

4 SECTION 2. This act shall become effective November 1, 2017.

5 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS
6 April 12, 2017 - DO PASS AS AMENDED
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