

1 STATE OF OKLAHOMA

2 2nd Session of the 57th Legislature (2020)

3 HOUSE BILL 3867

By: Burns

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5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; authorizing  
8 board of county commissioners to call for submission  
9 of question to voters; providing for nonresident real  
10 property ownership charge; specifying amount of  
11 authorized charge; providing for submission of  
12 question to county voters; providing for imposition  
13 of charge; providing procedures for payment of  
14 charge; requiring county treasurer to collect charge  
15 using same method as prescribed for ad valorem taxes;  
16 providing for distribution and expenditure of funds  
17 derived from charge for county roads and bridges;  
18 providing for submission of question for suspension  
19 or elimination of charge; prescribing election  
20 procedures; providing for codification; and providing  
21 an effective date.

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

23 SECTION 1. NEW LAW A new section of law to be codified  
24 in the Oklahoma Statutes as Section 3301.1 of Title 68, unless there  
is created a duplication in numbering, reads as follows:

A. The board of county commissioners may call for an election  
on the question of whether to require the payment of the nonresident  
real property ownership charge as provided by this section.

1       B. The question must be approved by a majority vote of the  
2 board of county commissioners. The question shall be submitted to  
3 the voters of the county in the same manner as other questions, but  
4 may be included on a general election date if the question is  
5 approved for submission not later than ninety (90) days prior to  
6 such general election. If the question is submitted during a year  
7 in which no general election occurs, the question shall be governed  
8 by the provisions of Section 12-116 of Title 26 of the Oklahoma  
9 Statutes.

10       C. If approved by a majority of the voters voting on the  
11 question, the nonresident real property ownership charge shall be  
12 collected by the county treasurer in the same manner as ad valorem  
13 taxes and the charge shall be included with the ad valorem tax bill  
14 with respect to any real property owned by a nonresident during the  
15 applicable year.

16       D. If real property owned by a nonresident is located in a  
17 county that approves the imposition of the charge authorized by this  
18 section, any person who is not a resident of the state who has title  
19 to real property located in the state, whether alone or together  
20 with other persons, shall be required to make an additional payment  
21 to the county treasurer of the county where the land is located in  
22 the amount of seventy-five percent (75%) of the ad valorem tax  
23 liability for each parcel of real property owned by the nonresident  
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1 and located in the county approving the charge for the immediately  
2 preceding tax year.

3 E. The county treasurer shall transfer the payment required by  
4 this section to the county general fund and the funds shall be  
5 expended for construction and improvement of county roads and  
6 bridges.

7 F. The question to suspend or eliminate the charge previously  
8 approved at an election authorized by this section may also be  
9 submitted to the voters of the county in the same manner as provided  
10 for the question of imposing the charge. If approved by a majority  
11 of the voters of the county voting on the question, the charge shall  
12 be suspended or eliminated as provided for in the ballot title  
13 describing the question.

14 SECTION 2. This act shall become effective November 1, 2020.  
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