

STATE OF OKLAHOMA

2nd Session of the 59th Legislature (2024)

COMMITTEE SUBSTITUTE  
FOR

HOUSE BILL NO. 3343

By: Pfeiffer

COMMITTEE SUBSTITUTE

An Act relating to revenue and taxation; amending 68 O.S. 2021, Section 2947.2, which relates to apportionment of documentary tax stamp revenues; modifying procedures for refund of revenues; providing for refund upon request; requiring refunds to be spent for designated purpose; providing an effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 2947.2, is amended to read as follows:

Section 2947.2 A. For the fiscal year ending June 30, 2022, and for each fiscal year thereafter, ten percent (10%) of the revenue collected pursuant to Section 3204 of this title shall be apportioned by the Oklahoma Tax Commission monthly to the Oklahoma Cooperative Extension Service for duties imposed on the Extension Service pursuant to Sections 130.1 through 130.7 and Section 1500 of Title 19 of the Oklahoma Statutes and Section 3006 of this title.

1 B. For the fiscal year ending June 30, 2022, and for each  
2 fiscal year thereafter, eighty-eight and five-tenths percent (88.5%)  
3 of the revenue collected pursuant to Section 3204 of this title  
4 shall be apportioned by the Oklahoma Tax Commission monthly to the  
5 Oklahoma State University Center for Local Government Technology for  
6 duties imposed pursuant to Sections 2816 and 2862 of this title  
7 related to any training, support, professional development, and  
8 additional software necessary for county assessors, treasurers and  
9 boards of equalization, and the acquisition and administration of a  
10 computer-assisted mass appraisal software system for county  
11 governments; provided, the Oklahoma State University Center for  
12 Local Government Technology may delay the acquisition of such  
13 software until such time as sufficient funds are available.

14 C. ~~After the computer-assisted mass appraisal software~~  
15 ~~acquisition is complete and associated costs are paid, any~~ Any  
16 county which elects not to participate in the Oklahoma State  
17 University Center for Local Government Technology's computer-  
18 assisted mass appraisal software system may ~~apply to~~ make request to  
19 and upon such request, shall be refunded from the Center for Local  
20 Government Technology for ~~a refund up to ten percent (10%) of such~~  
21 county's annual documentary stamp tax revenue apportionment received  
22 by the Center for Local Government Technology; ~~provided, if~~  
23 ~~available funds are insufficient for a ten-percent rebate, the~~  
24 ~~percentage shall be adjusted so that rebates may be paid.~~ Funds

1 refunded by the Center for Local Government Technology to the  
2 requesting county shall be used by the county for the purpose of  
3 acquisition, administration and support of a computer-assisted mass  
4 appraisal software system.

5 SECTION 2. This act shall become effective July 1, 2024.

6 SECTION 3. It being immediately necessary for the preservation  
7 of the public peace, health or safety, an emergency is hereby  
8 declared to exist, by reason whereof this act shall take effect and  
9 be in full force from and after its passage and approval.

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