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April 13, 2023

ENGROSSED HOUSE
BILL NO. 2004

By: Boatman of the House

and

Seifried of the Senate

An Act relating to revenue and taxation; amending 68 O.S. 2021, Section 3104, which relates to tax warrants for ad valorem tax; providing for non-issuance of tax warrants for personal property taxes; designating liability amount; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 3104, is amended to read as follows:

Section 3104. A. Except for periods governed by the provisions of subsection C of Section 3148 of this title:

1. The county treasurer shall issue tax warrants for the collection of delinquent personal taxes upon demand of any person, or whenever the treasurer shall deem it advisable, on a form prescribed by the State Auditor and Inspector, to the sheriff of the county in which the real or personal property is located for the collection of such delinquent personal taxes. The county treasurer shall not be required to issue a tax warrant for delinquent personal

1 property taxes if the total amount due and owing is less than
2 Twenty-five Dollars (\$25.00) per account.

3 2. The tax warrant shall be issued or directed against any
4 person or legal entity who had possession, control or an interest in
5 personal property at the time the taxes were assessed.

6 3. The tax warrant shall command the sheriff to collect the
7 amount due for unpaid taxes, penalties and interest thereon, cost of
8 advertising, sheriff's collection fees and any other lawful fees on
9 personal property belonging to the person to whom such taxes were
10 assessed, and if no personal property is found, then upon any real
11 property such person owns or in which such person has an interest.

12 B. Except for periods governed by the provisions of subsection
13 C of Section 3148 of this title:

14 1. The sheriff, upon receiving a tax warrant, shall levy said
15 warrant and sell the property of the taxpayer in the manner and form
16 as provided for the sale of personal and/or real property on
17 execution.

18 2. The sheriff shall pay the total amount received from the
19 sale of personal and/or real property to the county treasurer.

20 3. The tax warrant shall be returned by the sheriff within
21 sixty (60) days after its issuance.

22 4. Failure to collect or return the tax warrant as provided in
23 this section, shall subject the sheriff to the same penalties as
24 provided by law for the failure to collect or return execution.

1 5. The sheriff shall be entitled to the same fees as are
2 provided by law for like sales on execution.

3 SECTION 2. This act shall become effective September 1, 2023.

4 COMMITTEE REPORT BY: COMMITTEE ON GENERAL GOVERNMENT
5 April 13, 2023 - DO PASS
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