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February 20, 2023

By: Howard of the Senate

and

Martinez of the House

An Act relating to documentary tax stamp; amending 68
O.S. 2021, Section 3206, which relates to offense;
modifying certain penalty amounts; clarifying
statutory language; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 3206, is amended to read as follows:

Section 3206. A. Any person who shall willfully fail to purchase and affix the exact amount of stamps on any deed, instrument, or writing as required under Section 3201 of this title shall, upon conviction, be subject to a fine ~~of~~ not more than ~~One Thousand Dollars (\$1,000.00)~~ the greater of Ten Thousand Dollars (\$10,000.00) or twenty-five percent (25%) of the amount of the documentary tax stamp that should have been due on the transaction or ~~to~~ imprisonment ~~of~~ not more than one (1) year, or ~~to~~ both such fine and imprisonment for such offense.

1 B. The willful removal or alteration of the cancellation or
2 defacing marks with intent to use or cause the same to be used after
3 a documentary stamp has already been used shall, upon conviction,
4 subject the guilty person to a fine ~~of~~ not more than ~~One Thousand~~
5 ~~Dollars (\$1,000.00)~~ the greater of Ten Thousand Dollars (\$10,000.00)
6 or twenty-five percent (25%) of the amount of the documentary tax
7 stamp that should have been due on the transaction or to
8 imprisonment ~~of~~ not more than one (1) year, or ~~to~~ both such fine and
9 imprisonment for such offense.

10 C. Proof of payment of the documentary stamp tax shall be the
11 exhibiting of the conveyance instrument showing the required stamps
12 have been affixed. The failure or refusal of any taxpayer to
13 furnish proof of payment of the documentary stamp tax, upon being so
14 requested to do so by the Oklahoma Tax Commission, within ninety
15 (90) days after being notified by registered or certified mail with
16 return receipt requested shall be prima facie evidence of intent of
17 the taxpayer to defraud the state and evade the payment of such tax.
18 Any taxpayer who intends to defraud the state or evade the payment
19 of the documentary stamp tax, fee, penalty, or interest thereon
20 pursuant to the provisions of Section 217 of this title, shall be
21 guilty of a misdemeanor and, upon conviction, shall be punished by a
22 fine ~~of~~ not more than ~~One Thousand Dollars (\$1,000.00)~~ the greater
23 of Ten Thousand Dollars (\$10,000.00) or twenty-five percent (25%) of
24

1 the amount of the documentary tax stamp that should have been due on
2 the transaction for each offense.

3 D. ~~Should the county clerk become aware that the provisions of~~
4 ~~the documentary stamp law have or might have been violated, he or~~
5 ~~she~~ If a county clerk has reasonable cause to believe that any
6 provision of the documentary stamp law has been or is being
7 violated, the clerk shall immediately report the facts to the
8 Oklahoma Tax Commission.

9 SECTION 2. This act shall become effective November 1, 2023.

10 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
11 February 20, 2023 - DO PASS
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