

**COMMITTEE AMENDMENT**  
HOUSE OF REPRESENTATIVES  
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB1825 \_\_\_\_\_  
Of the printed Bill  
Page \_\_\_\_\_ Section \_\_\_\_\_ Lines \_\_\_\_\_  
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by inserting in lieu thereof the following language:

**AMEND TITLE TO CONFORM TO AMENDMENTS**

Adopted: \_\_\_\_\_

Amendment submitted by: Sherrie Conley \_\_\_\_\_

\_\_\_\_\_  
Reading Clerk

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 PROPOSED COMMITTEE  
4 SUBSTITUTE  
5 FOR  
6 HOUSE BILL NO. 1825

By: Conley

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8 PROPOSED COMMITTEE SUBSTITUTE

9 An Act relating to revenue and taxation; amending 68  
10 O.S. 2021, Section 2940, which relates to property  
11 acquired for certain public purposes; requiring  
12 county treasurer to provide certain information  
13 related to ad valorem tax liability upon request of  
14 seller or agent of seller; providing for  
15 applicability of requirements based on designated  
16 date; and prescribing time limit for response by  
17 county treasurer.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 2940, is  
amended to read as follows:

Section 2940. A. Whenever the United States, the state, or a  
city, town, county, school district, or any other political  
subdivision, including, but not limited to, a turnpike authority,  
municipal trust, water or conservation district, flood control  
district, levee or waterway improvement district, urban renewal  
authority, public housing authority, or any other authority

1 authorized by law, state or federal, acquires title to any real  
2 property for a governmental purpose between January 1 and October 1  
3 of the tax year, such property shall be relieved of ad valorem tax  
4 for the remaining months of the year beginning with the first of the  
5 month next succeeding the date its acquisition for public purposes  
6 becomes a matter of public record, if the deed thereto was recorded  
7 prior to October 1; provided, however, that all taxes assessed  
8 against such property prior to its acquisition shall be paid in full  
9 and there be paid a sum equal to one-twelfth (1/12) times the number  
10 of months that the property remained in private ownership of an  
11 amount estimated by the county treasurer of the county wherein the  
12 real property lies to be substantially equal to the amount of tax  
13 which would have been or will become due and payable for the year  
14 had the real property not been acquired for public purposes. In  
15 estimating the amount of taxes which would have been or will become  
16 due and payable for the tax year had the real property not been  
17 acquired for public purposes the county treasurer shall use as a  
18 basis the current assessment and the tax rate for the preceding  
19 year, unless the tax for the current year shall be by then  
20 determined and set, in which event he shall use as basis the new  
21 assessment and rate. The public agency acquiring the property shall  
22 deduct the amount of such taxes from the purchase price payable to  
23 the private owner and remit the same to the county treasurer in  
24 satisfaction of such taxes. The county treasurer of any county is

1 hereby authorized upon order of the board of tax roll corrections to  
2 cancel of record all taxes assessed against such property for the  
3 year of its acquisition when the deed thereto was recorded prior to  
4 October 1 and the aforesaid estimated amount of the tax for the  
5 months that the property was in private ownership is paid, which  
6 order shall be issued upon application of the acquiring authority.

7 B. If real property is sold to an entity that is exempt from  
8 payment of ad valorem tax pursuant to federal law, Section 6 of  
9 Article X of the Oklahoma Constitution or otherwise, notwithstanding  
10 the terms of sale or the provisions of any escrow agreement between  
11 the seller and the buyer, if the seller of the property, or the  
12 seller's agent, makes a request of the county treasurer of the  
13 applicable county to provide an ad valorem tax bill for the property  
14 based on the tax liability as determined for the property as of the  
15 sale date, the county treasurer shall provide such statement to the  
16 seller not later than ten (10) business days from the date of any  
17 written request to do so. The provisions of this subsection shall  
18 be applicable to the sale of any real property occurring on or after  
19 January 1, 2023.

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21 59-1-7768 MAH 02/27/23

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