

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 1825

By: Conley

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2021, Section 2912, which relates to allocation
9 of ad valorem tax liabilities; providing procedure
10 related to sale of real property to entities exempt
11 from taxation; prescribing procedures related to
written demand by seller; imposing duty on county
treasurer to provide tax statement; providing for
applicability of procedures based on specified date
of sale; and declaring an emergency.

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

15 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2912, is
16 amended to read as follows:

17 Section 2912. A. As between grantor and grantee of any land
18 where there is no express agreement as to who shall pay the taxes
19 that may be assessed thereon, taxes on any real estate shall become
20 a lien on such real estate on October 1 of each year, and if such
21 real estate is conveyed after said date the grantor shall pay such
22 taxes, and if conveyed on or prior to October 1st of such year the
23 grantee shall pay such taxes.

1 B. If real property is sold to an entity that is exempt from
2 payment of ad valorem tax pursuant to federal law, Section 6 of
3 Article X of the Oklahoma Constitution, Section 2887 of this title
4 or otherwise, notwithstanding the terms of sale or the provisions of
5 any escrow agreement between the seller and the buyer, if the seller
6 of the property makes a request of the county treasurer of the
7 applicable county to provide an ad valorem tax bill for the property
8 based on the tax liability as determined for the property as of the
9 sale date, the county treasurer shall provide such statement to the
10 seller not later than ten (10) days from the date of any written
11 request to do so. The provisions of this subsection shall be
12 applicable to the sale of any real property occurring on or after
13 January 1, 2022.

14 SECTION 2. It being immediately necessary for the preservation
15 of the public peace, health or safety, an emergency is hereby
16 declared to exist, by reason whereof this act shall take effect and
17 be in full force from and after its passage and approval.

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