

# An Act

ENROLLED HOUSE  
BILL NO. 1392

By: Provenzano of the House

and

Pederson of the Senate

An Act relating to counties and county officers;  
amending 68 O.S. 2021, Section 1904, which relates to  
county treasurer fee; modifying fee amount; and  
providing an effective date.

SUBJECT: Counties and county officers

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 1904, is  
amended to read as follows:

Section 1904. A. The following taxes are hereby levied on real  
estate mortgages:

1. A tax of ten cents (\$0.10) for each One Hundred Dollars  
(\$100.00) and each remaining fraction thereof where such mortgage is  
for five (5) years or more;

2. A tax of eight cents (\$0.08) for each One Hundred Dollars  
(\$100.00) for each mortgage where such mortgage is for four (4)  
years or more but less than five (5) years;

3. A tax of six cents (\$0.06) for each One Hundred Dollars  
(\$100.00) where such mortgage is for three (3) years or more but  
less than four (4) years;

4. A tax of four cents (\$0.04) for each One Hundred Dollars  
(\$100.00) where such mortgage is for two (2) years or more but less  
than three (3) years; and

5. A tax of two cents (\$0.02) for each One Hundred Dollars (\$100.00) where such mortgage is for less than two (2) years.

If the principal debt or obligation secured by the mortgage is less than One Hundred Dollars (\$100.00), a tax of ten cents (\$0.10) shall be levied on such mortgage and shall be collected and paid as provided for in this article.

B. In addition to the taxes levied pursuant to the provisions of subsection A of this section, the county treasurer shall collect a fee of ~~Five Dollars (\$5.00)~~ Ten Dollars (\$10.00) on each mortgage presented to the county treasurer for certification. The fees collected pursuant to the provisions of this subsection shall be deposited into a cash account to be known as the "County Treasurer's Mortgage Certification Fee Account". Monies from the account shall be expended by the county treasurer in the lawful operation of the treasurer's office.

C. The tax provided for in subsection A of this section may be paid by the mortgagor, the mortgagee or any other interested party.

SECTION 2. This act shall become effective November 1, 2025.

Passed the House of Representatives the 26th day of March, 2025.

\_\_\_\_\_  
Presiding Officer of the House  
of Representatives

Passed the Senate the 28th day of April, 2025.

\_\_\_\_\_  
Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this \_\_\_\_\_  
day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.  
By: \_\_\_\_\_

Approved by the Governor of the State of Oklahoma this \_\_\_\_\_  
day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this \_\_\_\_\_  
day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.  
By: \_\_\_\_\_