An Act

ENROLLED 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.

SUBJECT: Revenue and taxation

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. <u>The county treasurer shall not be required to issue a tax warrant for delinquent personal property taxes if the total amount due and owing is less than Twenty-five Dollars ($25.00) per account.</u>

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

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

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

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

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

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

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

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

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

Passed the House of Representatives the 6th day of March, 2023.

Presiding Officer of the House
of Representatives

Passed the Senate the 25th day of April, 2023.

Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this 26th
day of April, 20 23, at 2:36 o'clock p. M.
By: [illegible]

Approved by the Governor of the State of Oklahoma this 2nd
day of May, 20 23, at 11:53 o'clock a. M.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this 2nd
day of May, 20 23, at 1:19 o'clock p M.
By: Brian Bingman