

1 ENGROSSED HOUSE  
2 BILL NO. 2324

By: Frix, Boatman and Sneed of  
the House

3 and

4 Pemberton of the Senate

5  
6  
7 [ ad valorem taxes - creating the Tax Collection  
8 Modernization Act - effective date ]  
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11 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

12 SECTION 1. NEW LAW A new section of law not to be  
13 codified in the Oklahoma Statutes reads as follows:

14 This act shall be known and may be cited as the "Tax Collection  
15 Modernization Act".

16 SECTION 2. AMENDATORY 68 O.S. 2011, Section 2913, is  
17 amended to read as follows:

18 Section 2913. A. All taxes levied upon an ad valorem basis for  
19 each fiscal year shall become due and payable on the first day of  
20 November. Except for mortgage servicers, the exclusive method for  
21 payment shall be as follows:

22 1. Unless one-half (1/2) or more of the taxes so levied has  
23 been paid before the first day of January, the entire tax levy for  
24 such fiscal year shall become delinquent on that date.

1           2. If the first half or more of the taxes levied upon an ad  
2 valorem basis for any such fiscal year has been paid before the  
3 first day of January, the second half or remainder shall be paid  
4 before the first day of April thereafter and if not paid shall  
5 become delinquent on that date.

6           In no event may payment be made in more than two ~~equal~~  
7 installments subject to the provisions of the payment schedule  
8 specified in this subsection. However, each county treasurer in his  
9 or her sole discretion may allow a taxpayer to make payments on the  
10 total amount of tax due. These payments shall be held on trust  
11 deposit until the amount paid is sufficient to pay the total amount  
12 due.

13           B. Mortgage servicers, as defined in 24 C.F.R., Part 3500.17,  
14 shall pay all accounts which they are servicing in one annual  
15 payment before the first day of January or the entire tax levy for  
16 such fiscal year shall become delinquent on that date.

17           C. If the total tax owed is Twenty-five Dollars (\$25.00) or  
18 less, then the total amount must be paid before January 1. If the  
19 total tax is not paid before January 1, the unpaid balance owing  
20 shall become delinquent on the first day of January and shall be  
21 subject to delinquent charges as provided for in this section.

22           D. All delinquent taxes shall bear interest at the rate of one  
23 and one-half percent (1 1/2%) per month or major fraction thereof  
24 until paid. In no event shall such interest exceed a sum equal to

1 the unpaid principal amount of tax, and when such interest has  
2 accumulated to a sum equivalent to one hundred percent (100%) of the  
3 unpaid tax the further accumulation of interest shall cease.

4 E. In addition to any other penalties prescribed by law,  
5 delinquent taxes shall be subject to a late payment penalty of five  
6 percent (5%) per month or a major fraction thereof until paid. The  
7 penalty assessed herein shall only apply to delinquent taxes that  
8 are due on property located in a dependent school district in a  
9 county with a population of less than seventy-five thousand (75,000)  
10 according to the most recent Federal Decennial Census and held by a  
11 nonindividual taxpayer when the tax has been paid delinquent for two  
12 (2) or more separate and consecutive years and the fair cash value  
13 of the property exceeds Five Hundred Thousand Dollars (\$500,000.00).

14 F. The county treasurer shall stamp the date of receipt on each  
15 letter received containing funds for payment of taxes and no  
16 interest shall be added or charged after the receipt of such letter  
17 or the amount due. It shall be the duty of every person subject to  
18 taxation according to the law to attend the county treasurer's  
19 office and pay his or her taxes. If any person neglects to pay his  
20 or her taxes until after they have become delinquent, the county  
21 treasurer is directed and required to collect the delinquent tax as  
22 provided for by law. The first ~~half~~ portion of taxes payable  
23 pursuant to the provisions of this section shall not become  
24 delinquent until thirty (30) days after the tax rolls have become

1 completed and filed by the county assessor with the county  
2 treasurer.

3 G. The county treasurer may waive penalties or interest in any  
4 case where it is shown to the county treasurer that such penalties  
5 or interest were incurred through no fault of the taxpayer. Each  
6 waiver of penalties or interest shall be audited by the Office of  
7 the State Auditor and Inspector each year during the annual audit of  
8 the county offices.

9 SECTION 3. This act shall become effective January 1, 2022.

10 Passed the House of Representatives the 11th day of March, 2021.

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Presiding Officer of the House  
of Representatives

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Passed the Senate the \_\_\_ day of \_\_\_\_\_, 2021.

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Presiding Officer of the Senate

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