

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 HOUSE BILL 2843

By: Roberts (Sean)

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6 AS INTRODUCED

7 An Act relating to cities and towns; amending 11 O.S.
8 2011, Section 21-109, as amended by Section 1,
Chapter 320, O.S.L. 2014 (11 O.S. Supp. 2020, Section
9 21-109), which relates to effect of annexation on
10 certain ordinances; modifying provisions related to
applicability of municipal sales or use tax
11 ordinances with respect to certain military
installations; and providing an effective date.

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

15 SECTION 1. AMENDATORY 11 O.S. 2011, Section 21-109, as
16 amended by Section 1, Chapter 320, O.S.L. 2014 (11 O.S. Supp. 2020,
17 Section 21-109), is amended to read as follows:

18 Section 21-109. A. Tracts of land in excess of forty (40)
19 acres which are annexed to a municipality and used for industrial or
20 commercial purposes shall not be subject to ad valorem taxes at the
21 municipal rate. Tracts of annexed land in excess of five (5) acres
22 which are used by persons engaged in farming or ranching, and all
23 farm animals and livestock, and all agricultural implements and
24 machinery and household goods located on the land, shall not be

1 subject to municipal taxes unless the municipality furnishes
2 services to these tracts as are ordinarily furnished to municipal
3 residents. Tracts of land with an area of width no greater than
4 three hundred twenty-six (326) feet at the widest point which are
5 annexed to a municipality shall not be subject to municipal taxes,
6 unless such tracts are annexed pursuant to ~~paragraph 2 of subsection~~
7 ~~A of~~ Section 21-103 of this title. No land which is used for
8 agricultural purposes may be taken within the limits of a town and
9 taxed at a greater rate than land which is adjacent to but outside
10 the town limits.

11 B. ~~The~~ On any annexation after July 1, 1998, the revenue and
12 taxation ordinances of any municipality and the licensing and
13 regulatory authority of any municipality shall not apply or extend
14 to any military installation located on federal property which has
15 been annexed in part or in whole by a municipality ~~on or after July~~
16 ~~1, 1998, except to the following extent. The sales, use and~~
17 ~~occupancy tax ordinances of a municipality shall be applicable and~~
18 ~~extend to the part or whole of the military installation on federal~~
19 ~~property annexed on or after July 1, 1998, but the applicability of~~
20 ~~such ordinances shall be limited to activities on the military~~
21 ~~installation engaged in by the private sector involving the sale of~~
22 ~~goods and services taxable under the Oklahoma Sales Tax Code, the~~
23 ~~storage, use or other consumption of tangible property taxable under~~

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1 ~~the Oklahoma Use Tax Code, and the occupancy of hotel/motel rooms~~
2 ~~for rent whether received in money or otherwise.~~

3 SECTION 2. This act shall become effective November 1, 2021.

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