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AS AMENDED

By: Pfeiffer of the House

Hall of the Senate

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[ revenue and taxation - apportionment of documentary
tax stamp revenues - procedures for refund of
revenues - effective date -                               emergency ]
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BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 68 O.S. 2021, Section 2947.2, is amended to read as follows:

Section 2947.2 A. For the fiscal year ending June 30, 2022, and for each fiscal year thereafter, ten percent (10%) of the revenue collected pursuant to Section 3204 of this title shall be apportioned by the Oklahoma Tax Commission monthly to the Oklahoma Cooperative Extension Service for duties imposed on the Extension Service pursuant to Sections 130.1 through 130.7 and Section 1500 of Title 19 of the Oklahoma Statutes and Section 3006 of this title.

B. For the fiscal year ending June 30, 2022, and for each fiscal year thereafter, eighty-eight and five-tenths percent (88.5%) of the revenue collected pursuant to Section 3204 of this title

1 shall be apportioned by the Oklahoma Tax Commission monthly to the
2 Oklahoma State University Center for Local Government Technology for
3 duties imposed pursuant to Sections 2816 and 2862 of this title
4 related to any training, support, professional development, and
5 additional software necessary for county assessors, treasurers and
6 boards of equalization, and the acquisition and administration of a
7 computer-assisted mass appraisal software system for county
8 governments; provided, the Oklahoma State University Center for
9 Local Government Technology may delay the acquisition of such
10 software until such time as sufficient funds are available.

11 C. ~~After the computer-assisted mass appraisal software~~
12 ~~acquisition is complete and associated costs are paid, any~~ Any
13 county which elects not to participate in the Oklahoma State
14 University Center for Local Government Technology's computer-
15 assisted mass appraisal software system may ~~apply to~~ make request to
16 and upon such request, shall be refunded from the Center for Local
17 Government Technology for a refund up to ten percent (10%) of such
18 county's annual documentary stamp tax revenue apportionment received
19 by the Center for Local Government Technology; provided, if
20 available funds are insufficient for a ten percent rebate, the
21 percentage shall be adjusted so that rebates may be paid or the
22 actual cost incurred by the requesting county of a computer-assisted
23 mass appraisal software system, whichever is less. The requesting
24 county shall also provide a receipt of payment from a computer-

1 assisted mass appraisal software vendor at the time of requesting a
2 refund. Funds refunded by the Center for Local Government
3 Technology to the requesting county shall be used by the county for
4 the purpose of acquisition, administration and support of a
5 computer-assisted mass appraisal software system.

6 SECTION 2. This act shall become effective July 1, 2024.

7 SECTION 3. It being immediately necessary for the preservation
8 of the public peace, health or safety, an emergency is hereby
9 declared to exist, by reason whereof this act shall take effect and
10 be in full force from and after its passage and approval.

11 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
12 March 25, 2024 - DO PASS AS AMENDED
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