

1 **SENATE FLOOR VERSION**

2 February 23, 2023

3 SENATE BILL NO. 742

By: Pederson

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6 An Act relating to ad valorem tax; amending 68 O.S.
7 2021, Section 3102, which relates to notice of
8 delinquency for taxes on personal property; requiring
9 request and submission to the county treasurer of the
10 listing of assets as reported by the delinquent
11 taxpayer after certain notice; requiring
12 confidentiality; providing exception to inspection
13 under the Oklahoma Open Records Act; amending 51 O.S.
14 2021, Section 24A.5, which relates to the Oklahoma
15 Open Records Act; providing exception; and providing
16 an effective date.

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

18 SECTION 1. AMENDATORY 68 O.S. 2021, Section 3102, is
19 amended to read as follows:

20 Section 3102. A. Except for periods governed by the provisions
21 of subsection C of Section 3148 of this title, within sixty (60)
22 days after taxes on personal property shall become delinquent as of
23 April 1, the county treasurer shall mail notice to the last-known
24 address of such delinquent taxpayer and cause a general notice to be
published one time in some newspaper of general circulation,
published in the county, giving the name of each person owing
delinquent personal property taxes, stating the amount thereof due,

1 and stating that such delinquent personal property taxes, within
2 thirty (30) days from date of this publication, shall be placed on a
3 personal property tax lien docket in the office of the county
4 treasurer and the homestead exemption of such taxpayer shall be
5 canceled pursuant to Section 2892 of this title. Such liens are
6 superior to all other liens, conveyances or encumbrances filed
7 subsequent thereto, on real or personal property. The tax lien
8 shall be a lien on all real and personal property of the taxpayer in
9 the county for a period of seven (7) years, except as otherwise
10 provided in subsection B of Section 3103 of this title. From and
11 after the entry of the tax upon the tax lien docket, any person
12 claiming any interest in any land or personal property can sue the
13 county treasurer and board of county commissioners in the district
14 court to determine the validity or priority of the lien.

15 B. Upon providing notice to the delinquent taxpayer, the county
16 treasurer shall request, and the county assessor shall submit to the
17 county treasurer, the listing of assets reported by the delinquent
18 taxpayer. The information submitted pursuant to this subsection
19 shall be protected as confidential by the county treasurer and shall
20 not be available for inspection under the Oklahoma Open Records Act.

21 SECTION 2. AMENDATORY 51 O.S. 2021, Section 24A.5, is
22 amended to read as follows:
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1 Section 24A.5. All records of public bodies and public
2 officials shall be open to any person for inspection, copying, or
3 mechanical reproduction during regular business hours; provided:

4 1. The Oklahoma Open Records Act, Sections 24A.1 through 24A.30
5 of this title, does not apply to records specifically required by
6 law to be kept confidential including:

7 a. records protected by a state evidentiary privilege
8 such as the attorney-client privilege, the work
9 product immunity from discovery and the identity of
10 informer privileges,

11 b. records of what transpired during meetings of a public
12 body lawfully closed to the public such as executive
13 sessions authorized under the Oklahoma Open Meeting
14 Act,

15 c. personal information within driver records as defined
16 by the Driver's Privacy Protection Act, 18 United
17 States Code, Sections 2721 through 2725,

18 d. information in the files of the Board of Medicolegal
19 Investigations obtained pursuant to Sections 940 and
20 941 of Title 63 of the Oklahoma Statutes that may be
21 hearsay, preliminary unsubstantiated investigation-
22 related findings, or confidential medical information,

23 ~~or~~

1 e. any test forms, question banks and answer keys
2 developed for state licensure examinations, but
3 specifically excluding test preparation materials or
4 study guides, or

5 f. information submitted to the county treasurer pursuant
6 to subsection B of Section 3102 of Title 68 of the
7 Oklahoma Statutes;

8 2. All Social Security numbers included in a record may be
9 confidential regardless of the person's status as a public employee
10 or private individual and may be redacted or deleted prior to
11 release of the record by the public body;

12 3. Any reasonably segregable portion of a record containing
13 exempt material shall be provided after deletion of the exempt
14 portions; provided however, the Department of Public Safety shall
15 not be required to assemble for the requesting person specific
16 information, in any format, from driving records relating to any
17 person whose name and date of birth or whose driver license number
18 is not furnished by the requesting person.

19 The Oklahoma State Bureau of Investigation shall not be required
20 to assemble for the requesting person any criminal history records
21 relating to persons whose names, dates of birth, and other
22 identifying information required by the Oklahoma State Bureau of
23 Investigation pursuant to administrative rule are not furnished by
24 the requesting person;

1 4. Any request for a record which contains individual records
2 of persons, and the cost of copying, reproducing or certifying each
3 individual record is otherwise prescribed by state law, the cost may
4 be assessed for each individual record, or portion thereof requested
5 as prescribed by state law. Otherwise, a public body may charge a
6 fee only for recovery of the reasonable, direct costs of record
7 copying, or mechanical reproduction. Notwithstanding any state or
8 local provision to the contrary, in no instance shall the record
9 copying fee exceed twenty-five cents (\$0.25) per page for records
10 having the dimensions of eight and one-half (8 1/2) by fourteen (14)
11 inches or smaller, or a maximum of One Dollar (\$1.00) per copied
12 page for a certified copy. However, if the request:

13 a. is solely for commercial purpose, or

14 b. would clearly cause excessive disruption of the
15 essential functions of the public body,

16 then the public body may charge a reasonable fee to recover the
17 direct cost of record search and copying; however, publication in a
18 newspaper or broadcast by news media for news purposes shall not
19 constitute a resale or use of a record for trade or commercial
20 purpose and charges for providing copies of electronic data to the
21 news media for a news purpose shall not exceed the direct cost of
22 making the copy. The fee charged by the Department of Public Safety
23 for a copy in a computerized format of a record of the Department

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1 shall not exceed the direct cost of making the copy unless the fee
2 for the record is otherwise set by law.

3 Any public body establishing fees under this act shall post a
4 written schedule of the fees at its principal office and with the
5 county clerk.

6 In no case shall a search fee be charged when the release of
7 records is in the public interest, including, but not limited to,
8 release to the news media, scholars, authors and taxpayers seeking
9 to determine whether those entrusted with the affairs of the
10 government are honestly, faithfully, and competently performing
11 their duties as public servants.

12 The fees shall not be used for the purpose of discouraging
13 requests for information or as obstacles to disclosure of requested
14 information;

15 5. The land description tract index of all recorded instruments
16 concerning real property required to be kept by the county clerk of
17 any county shall be available for inspection or copying in
18 accordance with the provisions of the Oklahoma Open Records Act;
19 provided, however, the index shall not be copied or mechanically
20 reproduced for the purpose of sale of the information;

21 6. A public body must provide prompt, reasonable access to its
22 records but may establish reasonable procedures which protect the
23 integrity and organization of its records and to prevent excessive
24 disruptions of its essential functions. A delay in providing access

1 to records shall be limited solely to the time required for
2 preparing the requested documents and the avoidance of excessive
3 disruptions of the public body's essential functions. In no event
4 may production of a current request for records be unreasonably
5 delayed until after completion of a prior records request that will
6 take substantially longer than the current request. Any public body
7 which makes the requested records available on the Internet shall
8 meet the obligation of providing prompt, reasonable access to its
9 records as required by this paragraph; and

10 7. A public body shall designate certain persons who are
11 authorized to release records of the public body for inspection,
12 copying, or mechanical reproduction. At least one person shall be
13 available at all times to release records during the regular
14 business hours of the public body.

15 SECTION 3. This act shall become effective November 1, 2023.

16 COMMITTEE REPORT BY: COMMITTEE ON GENERAL GOVERNMENT
17 February 23, 2023 - DO PASS
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