1 STATE OF OKLAHOMA 2 1st Session of the 59th Legislature (2023) 3 SENATE BILL 742 By: Pederson 4 5 6 AS INTRODUCED 7 An Act relating to ad valorem tax; amending 68 O.S. 2021, Section 3102, which relates to notice of 8 delinquency for taxes on personal property; requiring request and submission to the county treasurer of the 9 listing of assets as reported by the delinquent taxpayer after certain notice; requiring 10 confidentiality; providing exception to inspection under the Oklahoma Open Records Act; amending 51 O.S. 11 2021, Section 24A.5, which relates to the Oklahoma Open Records Act; providing exception; and providing 12 an effective date. 13 14 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA: 15 SECTION 1. 68 O.S. 2021, Section 3102, is AMENDATORY 16 amended to read as follows: 17 Section 3102. A. Except for periods governed by the provisions 18 of subsection C of Section 3148 of this title, within sixty (60) 19 days after taxes on personal property shall become delinquent as of 20 April 1, the county treasurer shall mail notice to the last-known 21 address of such delinquent taxpayer and cause a general notice to be 22 published one time in some newspaper of general circulation, 23 published in the county, giving the name of each person owing

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delinquent personal property taxes, stating the amount thereof due,

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

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

SECTION 2. AMENDATORY 51 O.S. 2021, Section 24A.5, is amended to read as follows:

Section 24A.5. All records of public bodies and public officials shall be open to any person for inspection, copying, or mechanical reproduction during regular business hours; provided:

- 1. The Oklahoma Open Records Act, Sections 24A.1 through 24A.30 of this title, does not apply to records specifically required by law to be kept confidential including:
 - a. records protected by a state evidentiary privilege such as the attorney-client privilege, the work product immunity from discovery and the identity of informer privileges,
 - b. records of what transpired during meetings of a public body lawfully closed to the public such as executive sessions authorized under the Oklahoma Open Meeting Act,
 - c. personal information within driver records as defined by the Driver's Privacy Protection Act, 18 United States Code, Sections 2721 through 2725,
 - d. information in the files of the Board of Medicolegal Investigations obtained pursuant to Sections 940 and 941 of Title 63 of the Oklahoma Statutes that may be hearsay, preliminary unsubstantiated investigationrelated findings, or confidential medical information, or

- e. any test forms, question banks and answer keys

 developed for state licensure examinations, but

 specifically excluding test preparation materials or

 study guides, or
- f. information submitted to the county treasurer pursuant
 to subsection B of Section 3102 of Title 68 of the
 Oklahoma Statutes;
- 2. All Social Security numbers included in a record may be confidential regardless of the person's status as a public employee or private individual and may be redacted or deleted prior to release of the record by the public body;
- 3. Any reasonably segregable portion of a record containing exempt material shall be provided after deletion of the exempt portions; provided however, the Department of Public Safety shall not be required to assemble for the requesting person specific information, in any format, from driving records relating to any person whose name and date of birth or whose driver license number is not furnished by the requesting person.

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

a. is solely for commercial purpose, or

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

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

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

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

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

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

- 5. The land description tract index of all recorded instruments concerning real property required to be kept by the county clerk of any county shall be available for inspection or copying in accordance with the provisions of the Oklahoma Open Records Act; provided, however, the index shall not be copied or mechanically reproduced for the purpose of sale of the information;
- 6. A public body must provide prompt, reasonable access to its records but may establish reasonable procedures which protect the integrity and organization of its records and to prevent excessive disruptions of its essential functions. A delay in providing access

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

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

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

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