

OKLAHOMA STATE SENATE  
CONFERENCE  
COMMITTEE REPORT

May 23, 2023

Mr. President:

Mr. Speaker:

The Conference Committee, to which was referred

SB742

By: Pederson of the Senate and Pfeiffer of the House

Title: Ad valorem tax; requiring request and submission to county treasurer of the listing of assets by delinquent taxpayer after notice; requiring confidentiality; providing exception in Open Records Act. Effective date.

---


together with Engrossed House Amendments thereto, beg leave to report that we have had the same under consideration and herewith return the same with the following recommendations:

1. By restoring the Enacting Clause.
2. By restoring the title as follows:

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

Respectfully submitted,

SENATE CONFEREES:

  
Pederson

\_\_\_\_\_ Daniels

  
Gabrin

\_\_\_\_\_ Bergstrom

  
Stewart

  
Richard

\_\_\_\_\_ Young

HOUSE CONFEREES:

General Conference Committee on Appropriations

Senate Action \_\_\_\_\_ Date \_\_\_\_\_ House Action \_\_\_\_\_ Date \_\_\_\_\_

1 ENGROSSED HOUSE AMENDMENT  
TO  
2 ENGROSSED SENATE BILL NO. 742

By: Pederson of the Senate

3 and

4 Pfeiffer of the House

5  
6  
7 [ ad valorem tax - notice of delinquency - assets -  
8 confidentiality - exception to inspection - Oklahoma  
9 Open Records Act - exception - effective date ]  
10  
11

12 AMENDMENT NO. 1. Page 1, Line 10, strike the enacting clause

13  
14 Passed the House of Representatives the 26th day of April, 2023.

15  
16  
17 \_\_\_\_\_  
Presiding Officer of the House of  
18 Representatives

19 Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2023.

20  
21  
22 \_\_\_\_\_  
Presiding Officer of the Senate  
23  
24

1 ENGROSSED SENATE  
2 BILL NO. 742

By: Pederson of the Senate

3 and

4 Pfeiffer of the House

5  
6 [ ad valorem tax - notice of delinquency - assets -  
7 confidentiality - exception to inspection - Oklahoma  
8 Open Records Act - exception - effective date ]  
9

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

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

13 Section 3102. A. Except for periods governed by the provisions  
14 of subsection C of Section 3148 of this title, within sixty (60)  
15 days after taxes on personal property shall become delinquent as of  
16 April 1, the county treasurer shall mail notice to the last-known  
17 address of such delinquent taxpayer and cause a general notice to be  
18 published one time in some newspaper of general circulation,  
19 published in the county, giving the name of each person owing  
20 delinquent personal property taxes, stating the amount thereof due,  
21 and stating that such delinquent personal property taxes, within  
22 thirty (30) days from date of this publication, shall be placed on a  
23 personal property tax lien docket in the office of the county  
24 treasurer and the homestead exemption of such taxpayer shall be

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

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

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

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

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

- 1 a. records protected by a state evidentiary privilege  
2 such as the attorney-client privilege, the work  
3 product immunity from discovery and the identity of  
4 informer privileges,
- 5 b. records of what transpired during meetings of a public  
6 body lawfully closed to the public such as executive  
7 sessions authorized under the Oklahoma Open Meeting  
8 Act,
- 9 c. personal information within driver records as defined  
10 by the Driver's Privacy Protection Act, 18 United  
11 States Code, Sections 2721 through 2725,
- 12 d. information in the files of the Board of Medicolegal  
13 Investigations obtained pursuant to Sections 940 and  
14 941 of Title 63 of the Oklahoma Statutes that may be  
15 hearsay, preliminary unsubstantiated investigation-  
16 related findings, or confidential medical information,  
17 ~~or~~
- 18 e. any test forms, question banks and answer keys  
19 developed for state licensure examinations, but  
20 specifically excluding test preparation materials or  
21 study guides, or
- 22 information submitted to the county treasurer pursuant  
23 to subsection B of Section 3102 of Title 68 of the  
24 Oklahoma Statutes;

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

5           3. Any reasonably segregable portion of a record containing  
6 exempt material shall be provided after deletion of the exempt  
7 portions; provided however, the Department of Public Safety shall  
8 not be required to assemble for the requesting person specific  
9 information, in any format, from driving records relating to any  
10 person whose name and date of birth or whose driver license number  
11 is not furnished by the requesting person.

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

18           4. Any request for a record which contains individual records  
19 of persons, and the cost of copying, reproducing or certifying each  
20 individual record is otherwise prescribed by state law, the cost may  
21 be assessed for each individual record, or portion thereof requested  
22 as prescribed by state law. Otherwise, a public body may charge a  
23 fee only for recovery of the reasonable, direct costs of record  
24 copying, or mechanical reproduction. Notwithstanding any state or

1 local provision to the contrary, in no instance shall the record  
2 copying fee exceed twenty-five cents (\$0.25) per page for records  
3 having the dimensions of eight and one-half (8 1/2) by fourteen (14)  
4 inches or smaller, or a maximum of One Dollar (\$1.00) per copied  
5 page for a certified copy. However, if the request:

6 a. is solely for commercial purpose, or

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

9 then the public body may charge a reasonable fee to recover the  
10 direct cost of record search and copying; however, publication in a  
11 newspaper or broadcast by news media for news purposes shall not  
12 constitute a resale or use of a record for trade or commercial  
13 purpose and charges for providing copies of electronic data to the  
14 news media for a news purpose shall not exceed the direct cost of  
15 making the copy. The fee charged by the Department of Public Safety  
16 for a copy in a computerized format of a record of the Department  
17 shall not exceed the direct cost of making the copy unless the fee  
18 for the record is otherwise set by law.

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

22 In no case shall a search fee be charged when the release of  
23 records is in the public interest, including, but not limited to,  
24 release to the news media, scholars, authors and taxpayers seeking

1 to determine whether those entrusted with the affairs of the  
2 government are honestly, faithfully, and competently performing  
3 their duties as public servants.

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

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

13 6. A public body must provide prompt, reasonable access to its  
14 records but may establish reasonable procedures which protect the  
15 integrity and organization of its records and to prevent excessive  
16 disruptions of its essential functions. A delay in providing access  
17 to records shall be limited solely to the time required for  
18 preparing the requested documents and the avoidance of excessive  
19 disruptions of the public body's essential functions. In no event  
20 may production of a current request for records be unreasonably  
21 delayed until after completion of a prior records request that will  
22 take substantially longer than the current request. Any public body  
23 which makes the requested records available on the Internet shall

24



1 meet the obligation of providing prompt, reasonable access to its  
2 records as required by this paragraph; and

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

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

9 Passed the Senate the 20th day of March, 2023.

10  
11 \_\_\_\_\_  
12 Presiding Officer of the Senate

13 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
14 2023.

15  
16 \_\_\_\_\_  
17 Presiding Officer of the House  
18 of Representatives