

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 SENATE BILL 313

By: Jett

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5
6 AS INTRODUCED

7 An Act relating to collection of delinquent taxes;
8 amending 68 O.S. 2021, Section 3130, which relates to
9 monies received at resale of property; requiring
10 transfer of excess proceeds to the State Treasurer
11 for deposit in the Unclaimed Property Fund; and
12 providing an effective date.

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

14 SECTION 1. AMENDATORY 68 O.S. 2021, Section 3130, is
15 amended to read as follows:

16 Section 3130. A. Monies received by the county treasurer at
17 resale from individual purchasers, not redemptioners, shall
18 nevertheless be deemed to be collections of tax, and if no
19 redemption be had before issuance and delivery of a deed therefor,
20 the tax monies so collected, not including excess proceeds to be
21 held for the owner thereof, shall be credited and apportioned as
22 such taxes would have been apportioned had they been paid in the
23 proper time and manner, and the monies so collected representing
24 penalties on ad valorem tax, listing fees and publication costs
25 shall be credited to the "resale property fund" of such county as

1 hereinafter provided. In instances where vacant lots are offered
2 for sale for both ad valorem taxes and special improvement taxes,
3 but are sold for less than the total sum due, the county treasurer
4 shall, after deducting the listing fees and publication costs,
5 apportion the proceeds of such sale ratably between the ad valorem
6 and special improvement tax accounts in the same ratio such proceeds
7 bear to the total tax published as due for such resale.

8 B. If, after all reasonable efforts to return the excess
9 proceeds to the owner of the property resold pursuant to the
10 provisions of Section 3105 et seq. of this title, the proceeds shall
11 be remitted to the State Treasurer for deposit in the Unclaimed
12 Property Fund created pursuant to Section 668 of Title 60 of the
13 Oklahoma Statutes.

14 SECTION 2. This act shall become effective November 1, 2025.

16 60-1-1555 QD 12/31/2024 12:05:51 AM