

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 1392

By: Provenzano

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5
6 AS INTRODUCED

7 An Act relating to counties and county officers;
8 amending 68 O.S. 2021, Section 1904, which relates to
9 county treasurer fee; modifying fee amount; and
10 providing an effective date.

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

12 SECTION 1. AMENDATORY 68 O.S. 2021, Section 1904, is
13 amended to read as follows:

14 Section 1904. A. The following taxes are hereby levied on real
15 estate mortgages:

16 1. A tax of ten cents (\$0.10) for each One Hundred Dollars
17 (\$100.00) and each remaining fraction thereof where such mortgage is
18 for five (5) years or more;

19 2. A tax of eight cents (\$0.08) for each One Hundred Dollars
20 (\$100.00) for each mortgage where such mortgage is for four (4)
21 years or more but less than five (5) years;

22 3. A tax of six cents (\$0.06) for each One Hundred Dollars
23 (\$100.00) where such mortgage is for three (3) years or more but
24 less than four (4) years;

1 4. A tax of four cents (\$0.04) for each One Hundred Dollars
2 (\$100.00) where such mortgage is for two (2) years or more but less
3 than three (3) years; and

4 5. A tax of two cents (\$0.02) for each One Hundred Dollars
5 (\$100.00) where such mortgage is for less than two (2) years.

6 If the principal debt or obligation secured by the mortgage is
7 less than One Hundred Dollars (\$100.00), a tax of ten cents (\$0.10)
8 shall be levied on such mortgage and shall be collected and paid as
9 provided for in this article.

10 B. In addition to the taxes levied pursuant to the provisions
11 of subsection A of this section, the county treasurer shall collect
12 a fee of ~~Five Dollars (\$5.00)~~ Ten Dollars (\$10.00) on each mortgage
13 presented to the county treasurer for certification. The fees
14 collected pursuant to the provisions of this subsection shall be
15 deposited into a cash account to be known as the "County Treasurer's
16 Mortgage Certification Fee Account". Monies from the account shall
17 be expended by the county treasurer in the lawful operation of the
18 treasurer's office.

19 C. The tax provided for in subsection A of this section may be
20 paid by the mortgagor, the mortgagee or any other interested party.

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

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23 60-1-11241 MJ 01/02/25
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