

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 COMMITTEE SUBSTITUTE
4 FOR

5 HOUSE BILL NO. 2004

6 By: Boatman

7 COMMITTEE SUBSTITUTE

8 An Act relating to revenue and taxation; amending 68
9 O.S. 2021, Section 3104, which relates to tax
10 warrants for ad valorem tax; providing for non-
11 issuance of tax warrants for personal property taxes;
12 designating liability amount; and providing an
13 effective date.

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

16 SECTION 1. AMENDATORY 68 O.S. 2021, Section 3104, is
17 amended to read as follows:

18 Section 3104. A. Except for periods governed by the provisions
19 of subsection C of Section 3148 of this title:

20 1. The county treasurer shall issue tax warrants for the
21 collection of delinquent personal taxes upon demand of any person,
22 or whenever the treasurer shall deem it advisable, on a form
23 prescribed by the State Auditor and Inspector, to the sheriff of the
24 county in which the real or personal property is located for the

1 collection of such delinquent personal taxes. The county treasurer
2 shall not be required to issue a tax warrant for delinquent personal
3 property taxes if the total amount due and owing is less than
4 Twenty-five Dollars (\$25.00) per account.

5 2. The tax warrant shall be issued or directed against any
6 person or legal entity who had possession, control or an interest in
7 personal property at the time the taxes were assessed.

8 3. The tax warrant shall command the sheriff to collect the
9 amount due for unpaid taxes, penalties and interest thereon, cost of
10 advertising, sheriff's collection fees and any other lawful fees on
11 personal property belonging to the person to whom such taxes were
12 assessed, and if no personal property is found, then upon any real
13 property such person owns or in which such person has an interest.

14 B. Except for periods governed by the provisions of subsection
15 C of Section 3148 of this title:

16 1. The sheriff, upon receiving a tax warrant, shall levy said
17 warrant and sell the property of the taxpayer in the manner and form
18 as provided for the sale of personal and/or real property on
19 execution.

20 2. The sheriff shall pay the total amount received from the
21 sale of personal and/or real property to the county treasurer.

22 3. The tax warrant shall be returned by the sheriff within
23 sixty (60) days after its issuance.

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1 4. Failure to collect or return the tax warrant as provided in
2 this section, shall subject the sheriff to the same penalties as
3 provided by law for the failure to collect or return execution.

4 5. The sheriff shall be entitled to the same fees as are
5 provided by law for like sales on execution.

6 SECTION 2. This act shall become effective September 1, 2023.

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