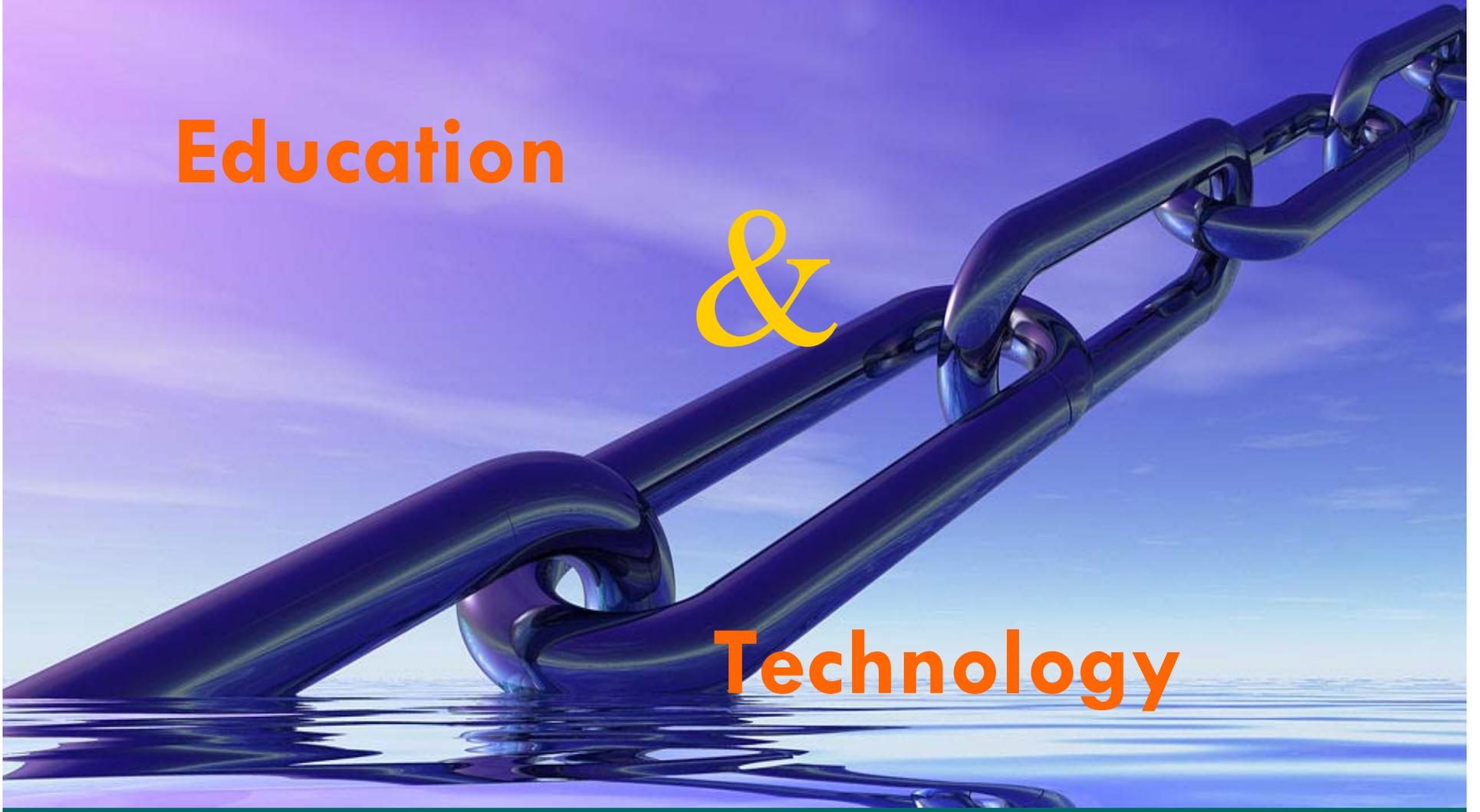


*Sinking*

**Education**

*&*

**Technology**



# LEGISLATIVE UPDATE 2009 POWERPOINT

Legislative Update

Kenny Chuculate

Jim Kelley

# HB-1048

Amending: 68 O.S. § 3106

## Notice of Delinquent Taxes

- County treasurer's bill
- Notification anytime after April 1 but prior to the end of September following the year the tax was first due
- Previously language: Two weeks immediately prior to the 3rd Friday in September.

Amending: 68 O.S. § 3113  
Redemption of tax sale property

- Clarifies the term “Incapacitated”
- Relates to mental incapacitation only
- Does not include physical disability

Amending: 68 O.S. § 3131  
Proceeds overage from tax sale  
property

- Held in a separate fund for the prior owner
- Held for one (1) year. Changed from two (2) years
- If not withdrawn, placed in the county resale fund

Effective November 1, 2009

## HB-1347

Amending: 68 O.S. §§ 421 and 1505

Disposal of county owned assets

- Disposal of assets with an original cost of \$250.00
- Certain methods/rules before disposal
- Increases to \$500.00
- Conforming with other existing language

Effective November 1, 2009

**SB-313**

Amending: 68 O.S. 1001

Gross Production Exemption

- Exempt from Gross Production Tax
- First 28 months of production
- Wells drilled after July 1, 1997
- Changes to after July 1, 2012
- Wells producing after July 1, 2000 but before 2012
- Located in certain seismic technology
- Exempt from Gross Production Tax

Effective July 1, 2009

- **SB-314**

Amending: 68 O.S. 2808

Definition of Public Service  
Corporation

- Video Services Provider
- Video Programming

## Amending: 68 O.S. § 2847

- SBOE shall assess Public Service Video Service providers
- Providers shall specify gross receipts
- SBOE shall determine the percentage of gross receipts
- Percentage of gross receipts to determine FCV
- Statewide average assessment percent used.
- Assessment percent for cable TV shall be 12%

Effective January 1, 2010

SB-318

Exempt manufacturing, waiver of payroll Amending: 68 O.S. § 2902

- Affects Oklahoma and Tulsa Counties only
- For claims filed January 1, 2004 to March 31, 2009
- Previously denied or on appeal
- Will include initial applications filed in 2009

- Must be in business in Oklahoma for 5 years
- NAICS code specific for printing and publishing
- Minimum of 300 FTE
- Facility size at least 730,000 Sq. Ft.
- If facility closes reimbursed taxes are due and payable

Effective upon passage and approval

SB-929

Exempt manufacturing waiver of  
payroll

Amending: 68 O.S. § 2902

- For claims filed January 1, 2004 to March 31, 2009
- Previously denied or on appeal

- Will include initial applications filed in 2009
- Must be in business for 15 years
- Marine engine manufacturing
- NAICS 333618
- Minimum of 500 FTE average over a ten year period
- If the facility closes prior to 2012 taxes are due and payable

Effective upon passage and approval

SB-503

License Plates on Personal

Property Mfg. Homes Amending:

47 O.S. § 1113

- Removes requirement for affixed tag on pers. Prop. Mfg. Homes
- Decals issued upon payment of personal property tax
- Decal affixed to window closest to the front door
- No hard tag display is required

Effective November 1, 2009

Legislative Rewind

2008 Significant legislation

Effective 2009

# HB-1808

## Exemption of Personal Property

### New Law: Article 10 § 8D

- State Question 735
- HHP of 100% compensated Veterans
- Does not follow Art. 10 § 8E requirements

- Do not have to have Homestead Exemption
- 13 Counties affected
- Revenue impact: \$20,000.00
- Adopted November 5, 2008
- May not file for prior years (SQ-741)

Effective November 5, 2008

HB-3354

Filing Exemption Applications

New Law: Article 10 § 22A

- State Question 741
- For property tax only
- Exemptions provided for in Article 10
- Persons of business
- May not file for prior years
- Freeport, Exempt Manufacturing, 100%  
Veterans, Etc.

Effective November 5, 2008

SB-958

Builder Lots and Improvements

Amending: 68 O.S. § 2817

- Clarifies valuation timelines
- Use-value of platted lots
- Residential and Commercial
- Okla. Supreme Court and AG Opinion
- Implementation January 1, 2009

## SB-1770

Elimination of October Tax Sale

Amending: 68 O.S. § 3105, 3106,  
3113, 3119, 3125 and 3127

New Law: 68 O.S. § 3105.1

- Sale second Monday in June
- Tax resale deed
- No tax certificates sold
- Owner may still redeem
- Property purchased from the county
- Existing tax certificates still in effect
- Effective April 28, 2008

Thought for the Day: “What ever you do in life, 90% of it is half mental”

Yogi Berra