Linking

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- If not withdrawn, placed in the county resale fund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