

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 2nd Session of the 58th Legislature (2022)

4 COMMITTEE SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 2627

By: Patzkowsky

7
8 COMMITTEE SUBSTITUTE

9 An Act relating to revenue and taxation; requiring
10 county assessors to notify certain entities of
11 protest; requiring county assessors to provide
12 updates to certain entities; providing for
13 codification; providing an effective date; and
14 declaring an emergency.

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

16 SECTION 1. NEW LAW A new section of law to be codified
17 in the Oklahoma Statutes as Section 2899.2 of Title 68, unless there
18 is created a duplication in numbering, reads as follows:

19 A. Within five (5) days of receiving notification of a protest
20 in value by a taxpayer, the county assessor shall notify the
21 treasurer or chief financial officer of every school district,
22 technology center school district, political subdivision, and any
23 other district affected by the protest of the following information:

- 24 1. That a protest has been filed with the county assessor;
2. The total amount of tax that will be paid under protest; and

1 3. The approximate amount that would have been apportioned.

2 B. After sending the required notification provided for in
3 subsection A of this section, the county assessor shall also notify
4 the treasurer or chief financial officer of every school district,
5 technology center school district, political subdivision, and any
6 other district affected by the protest:

7 1. If the taxpayer appealed the county assessor's valuation to
8 the county board of equalization;

9 2. Of the county board of equalization's order;

10 3. If the taxpayer or the county assessor appealed the county
11 board of equalization's order to district court;

12 4. Of the district court's decision;

13 5. If the taxpayer or the county assessor appealed the district
14 court's decision to the Supreme Court; and

15 6. Of the completion of the protest and the total amount that
16 will be apportioned.

17 SECTION 2. This act shall become effective July 1, 2022.

18 SECTION 3. It being immediately necessary for the preservation
19 of the public peace, health or safety, an emergency is hereby
20 declared to exist, by reason whereof this act shall take effect and
21 be in full force from and after its passage and approval.

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23 COMMITTEE REPORT BY: COMMITTEE ON RULES, dated 03/03/2022 - DO PASS,
24 As Amended.