

1 STATE OF OKLAHOMA

2 1st Session of the 56th Legislature (2017)

3 HOUSE BILL 1916

By: Kannady

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2011, Section 3204, which relates to documentary
stamp taxes; modifying provisions related to amounts
9 retained by the county clerk; amending 19 O.S. 2011,
Section 623, which relates to monies paid to the
10 county treasurer; modifying provisions related to
required deposit to county general fund; providing an
11 effective date; and declaring an emergency.

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

15 SECTION 1. AMENDATORY 68 O.S. 2011, Section 3204, is
16 amended to read as follows:

17 Section 3204. A. The Oklahoma Tax Commission shall design such
18 stamps in such denominations as in its judgment it deems necessary
19 for the administration of this tax. The Oklahoma Tax Commission
20 shall distribute the stamps to the county clerks of the counties of
21 this state, and the county clerks shall have the responsibility of
22 selling these stamps and shall have the further duty of accounting
23 for the stamps to the Oklahoma Tax Commission on the last day of
24 each month. Stamp metering machines or rubber stamps as prescribed

1 by the Oklahoma Tax Commission may be used by the county clerk, and
2 the expenses thereof shall be paid by the county concerned. The use
3 of meters or rubber stamps shall be governed by the Oklahoma Tax
4 Commission.

5 B. The county clerks shall account for all collections from the
6 sales of such tax stamps to the Oklahoma Tax Commission, on the last
7 day of each month. The first fifty-five cents (\$0.55) of each
8 seventy-five cents (\$0.75) collected shall be apportioned as
9 follows:

10 1. The county clerks shall retain five percent (5%) of all
11 monies collected for such stamps as their cost of administration ~~and~~
12 ~~shall pay the same into the county general fund.~~

13 2. The remaining ninety-five percent (95%) of the collections
14 shall be transferred by the Oklahoma Tax Commission to the General
15 Revenue Fund of the State Treasury to be expended pursuant to
16 legislative appropriation.

17 C. The remaining twenty cents (\$0.20) of each seventy-five
18 cents (\$0.75) collected shall be paid into the county general fund.

19 SECTION 2. AMENDATORY 19 O.S. 2011, Section 623, is
20 amended to read as follows:

21 Section 623. ~~It~~ Except as authorized by Section 3204 of Title
22 68 of the Oklahoma Statutes, it shall be his the duty of the county
23 treasurer to receive all monies belonging to the county from
24 whatever source they may be derived, and other monies which by law

1 are directed to be paid to ~~him~~ the treasurer, and all monies
2 received by ~~him~~ the treasurer for the use of the county shall be
3 paid by ~~him~~ the treasurer only on the warrants of the board of
4 county commissioners, drawn according to law, and all other monies
5 shall be paid over by ~~him~~ the treasurer as provided by law.

6 Counties may implement a direct deposit system to have warrants
7 transferred electronically to a financial institution. The State
8 Auditor and Inspector shall promulgate rules as necessary for the
9 implementation and administration of a direct deposit system.

10 SECTION 3. This act shall become effective July 1, 2017.

11 SECTION 4. It being immediately necessary for the preservation
12 of the public peace, health or safety, an emergency is hereby
13 declared to exist, by reason whereof this act shall take effect and
14 be in full force from and after its passage and approval.

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