

1 STATE OF OKLAHOMA

2 2nd Session of the 56th Legislature (2018)

3 HOUSE BILL 3338

By: Roberts (Sean)

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6 AS INTRODUCED

7 An Act relating to cities and towns; amending 11 O.S.
8 2011, Section 21-109, as amended by Section 1,
9 Chapter 320, O.S.L. 2014 (11 O.S. Supp. 2017, Section
10 21-109), which relates to taxation of annexed
territory; modifying applicability of municipal
taxation and regulatory ordinances; and providing an
effective date.

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

14 SECTION 1. AMENDATORY 11 O.S. 2011, Section 21-109, as
15 amended by Section 1, Chapter 320, O.S.L. 2014 (11 O.S. Supp. 2017,
16 Section 21-109), is amended to read as follows:

17 Section 21-109. A. Tracts of land in excess of forty (40)
18 acres which are annexed to a municipality and used for industrial or
19 commercial purposes shall not be subject to ad valorem taxes at the
20 municipal rate. Tracts of annexed land in excess of five (5) acres
21 which are used by persons engaged in farming or ranching, and all
22 farm animals and livestock, and all agricultural implements and
23 machinery and household goods located on the land, shall not be
24 subject to municipal taxes unless the municipality furnishes

1 services to these tracts as are ordinarily furnished to municipal
2 residents. Tracts of land with an area of width no greater than
3 three hundred twenty-six (326) feet at the widest point which are
4 annexed to a municipality shall not be subject to municipal taxes,
5 unless such tracts are annexed pursuant to paragraph 2 of subsection
6 A of Section 21-103 of this title. No land which is used for
7 agricultural purposes may be taken within the limits of a town and
8 taxed at a greater rate than land which is adjacent to but outside
9 the town limits.

10 B. The revenue and taxation ordinances of any municipality and
11 the licensing and regulatory authority of any municipality shall not
12 apply or extend to any military installation located on federal
13 property which has been annexed in part or in whole by a
14 municipality on or after July 1, 1998, ~~except to the following~~
15 ~~extent. The sales, use and occupancy tax ordinances of a~~
16 ~~municipality shall be applicable and extend to the part or whole of~~
17 ~~the military installation on federal property annexed on or after~~
18 ~~July 1, 1998, but the applicability of such ordinances shall be~~
19 ~~limited to activities on the military installation engaged in by the~~
20 ~~private sector involving the sale of goods and services taxable~~
21 ~~under the Oklahoma Sales Tax Code, the storage, use or other~~
22 ~~consumption of tangible property taxable under the Oklahoma Use Tax~~
23 ~~Code, and the occupancy of hotel/motel rooms for rent whether~~
24 ~~received in money or otherwise.~~

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SECTION 2. This act shall become effective November 1, 2018.

56-2-9183 JM 01/07/18