

1 ENGROSSED SENATE  
2 BILL NO. 592

By: Howard of the Senate

3 and

4 Martinez of the House

5  
6 An Act relating to documentary tax stamp; amending 68  
7 O.S. 2021, Section 3206, which relates to offense;  
8 modifying certain penalty amounts; clarifying  
9 statutory language; and providing an effective date.

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

11 SECTION 1. AMENDATORY 68 O.S. 2021, Section 3206, is  
12 amended to read as follows:

13 Section 3206. A. Any person who shall willfully fail to  
14 purchase and affix the exact amount of stamps on any deed,  
15 instrument, or writing as required under Section 3201 of this title  
16 shall, upon conviction, be subject to a fine ~~of~~ not more than ~~one~~  
17 ~~Thousand Dollars (\$1,000.00)~~ the greater of Ten Thousand Dollars  
18 (\$10,000.00) or twenty-five percent (25%) of the amount of the  
19 documentary tax stamp that should have been due on the transaction  
20 or ~~to~~ imprisonment ~~of~~ not more than one (1) year, or ~~to~~ both such  
21 fine and imprisonment for such offense.

22 B. The willful removal or alteration of the cancellation or  
23 defacing marks with intent to use or cause the same to be used after  
24 a documentary stamp has already been used shall, upon conviction,

1 subject the guilty person to a fine ~~of~~ not more than ~~One Thousand~~  
2 ~~Dollars (\$1,000.00)~~ the greater of Ten Thousand Dollars (\$10,000.00)  
3 or twenty-five percent (25%) of the amount of the documentary tax  
4 stamp that should have been due on the transaction or ~~to~~  
5 imprisonment ~~of~~ not more than one (1) year, or ~~to~~ both such fine and  
6 imprisonment for such offense.

7 C. Proof of payment of the documentary stamp tax shall be the  
8 exhibiting of the conveyance instrument showing the required stamps  
9 have been affixed. The failure or refusal of any taxpayer to  
10 furnish proof of payment of the documentary stamp tax, upon being so  
11 requested to do so by the Oklahoma Tax Commission, within ninety  
12 (90) days after being notified by registered or certified mail with  
13 return receipt requested shall be prima facie evidence of intent of  
14 the taxpayer to defraud the state and evade the payment of such tax.  
15 Any taxpayer who intends to defraud the state or evade the payment  
16 of the documentary stamp tax, fee, penalty, or interest thereon  
17 pursuant to the provisions of Section 217 of this title, shall be  
18 guilty of a misdemeanor and, upon conviction, shall be punished by a  
19 fine ~~of~~ not more than ~~One Thousand Dollars (\$1,000.00)~~ the greater  
20 of Ten Thousand Dollars (\$10,000.00) or twenty-five percent (25%) of  
21 the amount of the documentary tax stamp that should have been due on  
22 the transaction for each offense.

23 D. ~~Should the county clerk become aware that the provisions of~~  
24 ~~the documentary stamp law have or might have been violated, he or~~

1 ~~she~~ If a county clerk has reasonable cause to believe that any  
2 provision of the documentary stamp law has been or is being  
3 violated, the clerk shall immediately report the facts to the  
4 Oklahoma Tax Commission.

5 SECTION 2. This act shall become effective November 1, 2023.

6 Passed the Senate the 2nd day of March, 2023.

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Presiding Officer of the Senate

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10 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
11 2023.

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Presiding Officer of the House  
of Representatives

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