

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 SENATE BILL 972

By: Montgomery

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5
6 AS INTRODUCED

7 An Act relating to county assessors; amending 68 O.S.
8 2011, Section 2802.2, which relates to date of
9 delivery or payment; allowing county assessors to
authorize alternative methods of delivery of
documents; and providing an effective date.

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

13 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2802.2, is
14 amended to read as follows:

15 Section 2802.2. A. For any return, claim, statement, or other
16 document required to be filed with a county assessor in this state
17 or any payment required to be made to a county assessor in this
18 state within a prescribed period or on or before a prescribed date
19 under authority of the Ad Valorem Tax Code, the date of the postmark
20 stamped on the cover in which the return, claim, statement, or other
21 document or payment is mailed shall be deemed to be the date of
22 delivery or the date of payment, as the case may be.

23 B. The provisions of this section shall apply only if:
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1 1. The postmark date falls within the prescribed period or on
2 or before the prescribed date for filing, including any extension,
3 of the return, claim, statement, or other document or for making
4 payment, including any extension granted for making such payment;
5 and

6 2. The return, claim, statement, or other document or payment
7 was, within the prescribed period or on or before the prescribed
8 date for filing, deposited in the mail in the United States in an
9 envelope or other appropriate wrapper, postage prepaid, properly
10 addressed to the county assessor with which the return, claim,
11 statement, or other document is required to be filed, or to which
12 the payment is required to be made.

13 C. For purposes of this section, if any return, claim,
14 statement, or other document or payment is sent by United States
15 registered mail, the registration shall be prima facie evidence that
16 the return, claim, statement, or other document or payment was
17 delivered to the county assessor to which addressed, and the date of
18 registration shall be deemed the postmark date.

19 D. The provisions of this section shall not apply with respect
20 to returns, claims, statements or other documents or payments which
21 are required under any provision of the Ad Valorem Tax Code to be
22 delivered by any method other than by mailing.

23 E. For the purposes of this section, if the prescribed period
24 ends on or the prescribed date is a legal holiday as defined by

1 Section 82.1 of Title 25 of the Oklahoma Statutes or any other day
2 when the office of the county assessor does not remain open for
3 public business until the regularly scheduled closing time, then the
4 prescribed period or prescribed date shall be extended until the end
5 of the next day upon which the office of the county assessor is open
6 for public business until the regularly scheduled closing time.
7 Additionally, the county assessor may authorize alternative methods
8 for delivery of documents.

9 SECTION 2. This act shall become effective November 1, 2021.

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