

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 HOUSE BILL 1392

By: Provenzano

6 AS INTRODUCED

7 An Act relating to counties and county officers;  
8 amending 68 O.S. 2021, Section 1904, which relates to  
county treasurer fee; modifying fee amount; 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 1904, is  
12 amended to read as follows:

13 Section 1904. A. The following taxes are hereby levied on real  
14 estate mortgages:

15 1. A tax of ten cents (\$0.10) for each One Hundred Dollars  
16 (\$100.00) and each remaining fraction thereof where such mortgage is  
17 for five (5) years or more;

18 2. A tax of eight cents (\$0.08) for each One Hundred Dollars  
19 (\$100.00) for each mortgage where such mortgage is for four (4)  
20 years or more but less than five (5) years;

21 3. A tax of six cents (\$0.06) for each One Hundred Dollars  
22 (\$100.00) where such mortgage is for three (3) years or more but  
23 less than four (4) years;

1       4. A tax of four cents (\$0.04) for each One Hundred Dollars  
2       (\$100.00) where such mortgage is for two (2) years or more but less  
3       than three (3) years; and

4       5. A tax of two cents (\$0.02) for each One Hundred Dollars  
5       (\$100.00) where such mortgage is for less than two (2) years.

6       If the principal debt or obligation secured by the mortgage is  
7       less than One Hundred Dollars (\$100.00), a tax of ten cents (\$0.10)  
8       shall be levied on such mortgage and shall be collected and paid as  
9       provided for in this article.

10      B. In addition to the taxes levied pursuant to the provisions  
11     of subsection A of this section, the county treasurer shall collect  
12     a fee of ~~Five Dollars (\$5.00)~~ Ten Dollars (\$10.00) on each mortgage  
13     presented to the county treasurer for certification. The fees  
14     collected pursuant to the provisions of this subsection shall be  
15     deposited into a cash account to be known as the "County Treasurer's  
16     Mortgage Certification Fee Account". Monies from the account shall  
17     be expended by the county treasurer in the lawful operation of the  
18     treasurer's office.

19      C. The tax provided for in subsection A of this section may be  
20     paid by the mortgagor, the mortgagee or any other interested party.

21      SECTION 2. This act shall become effective November 1, 2025.

23      60-1-11241           MJ           01/02/25