

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 1st Session of the 60th Legislature (2025)

4 HOUSE BILL 1392

By: Provenzano of the House

5 and

6 **Pederson** of the Senate

10 AS INTRODUCED

11 An Act relating to counties and county officers;
12 amending 68 O.S. 2021, Section 1904, which relates to
13 county treasurer fee; modifying fee amount; and
14 providing an effective date.

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

17 SECTION 1. AMENDATORY 68 O.S. 2021, Section 1904, is

18 amended to read as follows:

19 Section 1904. A. The following taxes are hereby levied on real
20 estate mortgages:

21 1. A tax of ten cents (\$0.10) for each One Hundred Dollars
22 (\$100.00) and each remaining fraction thereof where such mortgage is
23 for five (5) years or more;

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

4 3. A tax of six cents (\$0.06) for each One Hundred Dollars
5 (\$100.00) where such mortgage is for three (3) years or more but
6 less than four (4) years;

7 4. A tax of four cents (\$0.04) for each One Hundred Dollars
8 (\$100.00) where such mortgage is for two (2) years or more but less
9 than three (3) years; and

10 5. A tax of two cents (\$0.02) for each One Hundred Dollars
11 (\$100.00) where such mortgage is for less than two (2) years.

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

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

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

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

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5 COMMITTEE REPORT BY: COMMITTEE ON GOVERNMENT OVERSIGHT, dated
03/06/2025 - DO PASS, As Coauthored.

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