

1                   **SENATE FLOOR VERSION**  
2                   April 8, 2025

3 ENGROSSED HOUSE  
4 BILL NO. 1392

By: Provenzano of the House  
and

Pederson of the Senate

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

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

SECTION 1.       AMENDATORY       68 O.S. 2021, Section 1904, is  
amended to read as follows:

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

1. A tax of ten cents (\$0.10) for each One Hundred Dollars  
(\$100.00) and each remaining fraction thereof where such mortgage is  
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.

4 COMMITTEE REPORT BY: COMMITTEE ON LOCAL AND COUNTY GOVERNMENT  
April 8, 2025 - DO PASS

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