

1 STATE OF OKLAHOMA

2 2nd Session of the 59th Legislature (2024)

3 HOUSE BILL 3287

By: Hilbert

4
5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2021, Section 2812, which relates to listing of
9 manufactured homes; modifying listing requirement;
and providing an effective date.

10
11
12 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

13 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2812, is
14 amended to read as follows:

15 Section 2812. A. Subject to the provisions of subsection B of
16 Section 2813 of this title, a manufactured home which is located on
17 land owned by the owner of the manufactured home shall be listed and
18 assessed in the county in which it is located for ad valorem
19 taxation as real property pursuant to the provisions of the Ad
20 Valorem Tax Code. The person owning and residing in such
21 manufactured home may apply for homestead exemption. The county
22 assessor shall approve the application of such person if all
23 requirements of law for such exemption have been met.
24
--

1 B. ~~A manufactured home which is located on land not owned by~~
2 ~~the owner of the manufactured home shall be listed and assessed in~~
3 ~~the county in which it is located for ad valorem taxation as~~
4 ~~personal property pursuant to the provisions of the Ad Valorem Tax~~
5 ~~Code.~~

6 ~~C.~~ Each year that a manufactured home is subject to ad valorem
7 taxes as provided by law, the county assessor and the county
8 treasurer shall transmit the information relating to ad valorem tax
9 payment to the Oklahoma Tax Commission, which shall identify the
10 manufactured home and record the payment in the computer data system
11 provided for by Section 1113 of Title 47 of the Oklahoma Statutes.
12 The county assessor and treasurer of each county shall provide such
13 information as may be required in order to implement the provisions
14 of this section.

15 SECTION 2. This act shall become effective November 1, 2024.

16
17 59-2-9273 MAH 01/16/24
18
19
20
21
22
23
24
--