

1 ENGROSSED SENATE AMENDMENT  
TO  
2 ENGROSSED HOUSE  
BILL NO. 1962

By: Watson of the House

and

Marlatt of the Senate

7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2011, Section 2807, which relates to definitions  
9 of personal property; providing for inclusion of  
10 certain tangible personal property for purposes of  
Section 6A of Article X of the Oklahoma Constitution;  
providing for retrospective and prospective effect;  
and declaring an emergency.

13 AUTHOR: Add the following House Coauthor: Brumbaugh

14 AMENDMENT NO. 1. Page 1, strike the title, enacting clause, the  
15 emergency clause and entire bill and insert

16 "An Act relating to revenue and taxation; amending 68  
17 O.S. 2011, Section 2807, which relates to definitions  
18 of personal property; providing for inclusion of  
19 certain tangible personal property for purposes of  
Section 6A of Article X of the Oklahoma Constitution;  
providing for retrospective and prospective effect;  
and declaring an emergency.

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

22 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2807, is  
23 amended to read as follows:

1 Section 2807. Personal property, for the purpose of ad valorem  
2 taxation, shall be construed to include:

3 1. All goods, chattels and effects;

4 2. Except as provided in subsection B of Section 2806 of this  
5 title:

6 a. all improvements made by others upon lands, the fee of  
7 which is vested in the United States or this state,

8 b. all improvements, including elevators and other  
9 structures, upon lands, the title to which is vested  
10 in any railway company or other corporation whose  
11 property is not subject to the same mode and rule of  
12 taxation as other property, and

13 c. all improvements on leased lands that do not become a  
14 part of the realty;

15 3. The dormant, and other stock of nurserymen, including all  
16 trees, shrubs and plants that have been dug and placed in bins or  
17 storage, and are ready for sale. The trees, shrubs or plants of a  
18 nurseryman shall be "growing crops" within the meaning of Section 6  
19 of Article X of the Oklahoma Constitution and exempt from ad valorem  
20 taxation, if such trees, shrubs or plants are grown upon the  
21 premises of the nurseryman, removed from the earth on such premises  
22 prior to any preparation for resale, and if such trees, shrubs or  
23 plants are held for resale in a manner that will permit the  
24 continued growth or development of the tree, shrub or plant;

1       4. All horses, cattle, mules, asses, sheep, swine, goats and  
2 other livestock including poultry, and commercially raised livestock  
3 including but not limited to animals of the families bovidae,  
4 cervidae and antilocapridae or birds of the ratite group. Such  
5 livestock or poultry having a speculative value, by reason of the  
6 fact that the same is subject to registration in some recognized  
7 association, shall be assessed on the market value as though the  
8 same had no speculative value;

9       5. All household furniture, including gold and silver plate,  
10 musical instruments, watches and jewelry;

11       6. Personal, private or professional libraries;

12       7. All wagons, vehicles or carriages and all farm tractors,  
13 implements or machinery appertaining to agricultural labor; and all  
14 types of motors, feed grinders, pumps for irrigation and other  
15 irrigation equipment;

16       8. All machinery and materials used by manufacturers, and all  
17 manufactured articles, including all machinery and equipment of  
18 cotton gins, cottonseed oil mills, newspaper and printing plants,  
19 refineries, gasoline plants, flour and grain mills and elevators,  
20 bakeries, ice plants, laundries, automobile assembly plants, repair  
21 shops, breweries, radio broadcasting stations, tractors, graders,  
22 road machinery and equipment, and all other similar or related  
23 plants or industries;

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1 9. All goods ~~and capital employed in merchandising~~, wares, and  
2 merchandise, including oil, gas, and petroleum products severed from  
3 the realty;

4 10. All abstractors' books and the records contained therein;  
5 and equipment and all other personal property and records and files  
6 of mercantile credit reporting organizations;

7 11. All agricultural implements or machinery, goods, wares,  
8 merchandise, or other chattels, in this state, in possession of, or  
9 under the control of, or held for sale by, any warehouseman, agent,  
10 factor or representative in any capacity of any manufacturer, or any  
11 dealer or agent of any such manufacturer;

12 12. a. All tanks and containers used to store or hold crude  
13 oil or any of its products or byproducts and all tanks  
14 and containers used to store or hold gasoline, water,  
15 or other liquids or gases,

16 b. All oil, gas, water or other pipelines,

17 c. All telegraph and telephone lines,

18 d. All railroad tracks, and

19 e. All oil, gas, and petroleum products in storage; and

20 13. All other property, having an actual, constructive or  
21 taxable situs in this state, and not included within the definition  
22 of real property.

23 SECTION 2. It being immediately necessary for the preservation  
24 of the public peace, health and safety, an emergency is hereby

1 declared to exist, by reason whereof this act shall take effect and  
2 be in full force from and after its passage and approval."

3 and when the title is restored, amend the title to  
4 conform

5 Passed the Senate the 21st day of April, 2015.

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\_\_\_\_\_  
Presiding Officer of the Senate

9 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,

10 2015.

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Presiding Officer of the House  
of Representatives

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1 ENGROSSED HOUSE  
2 BILL NO. 1962

By: Watson of the House

and

Marlatt of the Senate

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7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2011, Section 2807, which relates to definitions  
9 of personal property; providing for inclusion of  
10 certain tangible personal property for purposes of  
11 Section 6A of Article X of the Oklahoma Constitution;  
12 providing for retrospective and prospective effect;  
13 and declaring an emergency.

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

15 SECTION 3. AMENDATORY 68 O.S. 2011, Section 2807, is  
16 amended to read as follows:

17 Section 2807. Personal property, for the purpose of ad valorem  
18 taxation, shall be construed to include:

19 1. All goods, chattels and effects;

20 2. Except as provided in subsection B of Section 2806 of this  
21 title:

22 a. all improvements made by others upon lands, the fee of  
23 which is vested in the United States or this state,

24 b. all improvements, including elevators and other  
structures, upon lands, the title to which is vested

1 in any railway company or other corporation whose  
2 property is not subject to the same mode and rule of  
3 taxation as other property, and

4 c. all improvements on leased lands that do not become a  
5 part of the realty;

6 3. The dormant, and other stock of nurserymen, including all  
7 trees, shrubs and plants that have been dug and placed in bins or  
8 storage, and are ready for sale. The trees, shrubs or plants of a  
9 nurseryman shall be "growing crops" within the meaning of Section 6  
10 of Article X of the Oklahoma Constitution and exempt from ad valorem  
11 taxation, if such trees, shrubs or plants are grown upon the  
12 premises of the nurseryman, removed from the earth on such premises  
13 prior to any preparation for resale, and if such trees, shrubs or  
14 plants are held for resale in a manner that will permit the  
15 continued growth or development of the tree, shrub or plant;

16 4. All horses, cattle, mules, asses, sheep, swine, goats and  
17 other livestock including poultry, and commercially raised livestock  
18 including but not limited to animals of the families bovidae,  
19 cervidae and antilocapridae or birds of the ratite group. Such  
20 livestock or poultry having a speculative value, by reason of the  
21 fact that the same is subject to registration in some recognized  
22 association, shall be assessed on the market value as though the  
23 same had no speculative value;

1           5. All household furniture, including gold and silver plate,  
2 musical instruments, watches and jewelry;

3           6. Personal, private or professional libraries;

4           7. All wagons, vehicles or carriages and all farm tractors,  
5 implements or machinery appertaining to agricultural labor; and all  
6 types of motors, feed grinders, pumps for irrigation and other  
7 irrigation equipment;

8           8. All machinery and materials used by manufacturers, and all  
9 manufactured articles, including all machinery and equipment of  
10 cotton gins, cottonseed oil mills, newspaper and printing plants,  
11 refineries, gasoline plants, flour and grain mills and elevators,  
12 bakeries, ice plants, laundries, automobile assembly plants, repair  
13 shops, breweries, radio broadcasting stations, tractors, graders,  
14 road machinery and equipment, and all other similar or related  
15 plants or industries;

16           9. All goods and capital employed in merchandising;

17           10. All abstractors' books and the records contained therein;  
18 and equipment and all other personal property and records and files  
19 of mercantile credit reporting organizations;

20           11. All agricultural implements or machinery, goods, wares,  
21 merchandise, or other chattels, in this state, in possession of, or  
22 under the control of, or held for sale by, any warehouseman, agent,  
23 factor or representative in any capacity of any manufacturer, or any  
24 dealer or agent of any such manufacturer;

- 1        12. a. All tanks and containers used to store or hold crude  
2                    oil or any of its products or byproducts and all tanks  
3                    and containers used to store or hold gasoline, water,  
4                    or other liquids or gases,  
5                    b. All oil, gas, water or other pipelines,  
6                    c. All telegraph and telephone lines,  
7                    d. All railroad tracks, and  
8                    e. All oil and petroleum products in storage; and

9        13. All other property, having an actual, constructive or  
10 taxable situs in this state, and not included within the definition  
11 of real property; and

12        14. For purposes of the Freeport Exemption, as provided for in  
13 Section 6A of Article X of the Oklahoma Constitution, the phrase  
14 "goods, wares and merchandise" includes all tangible personal  
15 property including, but not limited to, tangible personal property  
16 listed in this section. The provisions of this paragraph shall have  
17 retrospective and prospective application with respect to any timely  
18 filed appeals pending in the district court, an appellate court, or  
19 the Court of Tax Review at the time this act becomes effective as  
20 law.

21        SECTION 4. It being immediately necessary for the preservation  
22 of the public peace, health and safety, an emergency is hereby  
23 declared to exist, by reason whereof this act shall take effect and  
24 be in full force from and after its passage and approval.

1 Passed the House of Representatives the 9th day of March, 2015.

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4 Presiding Officer of the House  
of Representatives

5 Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2015.

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9 Presiding Officer of the Senate