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ship of any participating employer delinquent more than 90 days in paying the Oklahoma Public Employees Retirement System the contribution due.

The measure received a do pass vote.

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## Revenue & Taxation

### HOUSE REVENUE AND TAXATION APPROVES 15 BILLS

■(GIT) Tuesday, members of the House Revenue and Taxation Committee met and swiftly approved 15 Senate bills. Members did not debate any of the measures.

**SB682**, authored by Rep. Odilia Dank, R-Oklahoma City, modifies property exemptions from ad valorem taxation. Dank said the bill was specifically geared towards non-profit groups such as churches. The bill received a do pass from committee members.

Rep. Bill Settle, D-Muskogee, had concern regarding a provision in **SB699**, authored by Rep. Howard Cotner, D-Altus. The provision was an amendment by Rep. Ray Vaughn, R-Edmond. It exempts non-profit groups such as churches from paying sales tax. The measure exempts taxation on sales to or by organizations that take court-adjudicated juveniles for purposes of rehabilitation. Vaughn explained that other non-profits are already doing this. The measure received a do pass from committee members.

Other bills receiving approval from members included:

**SB681**, authored by Rep. Debbie Blackburn, D-Oklahoma City, modifies the amount of annual household income required for additional homestead exemptions to \$15,000 from \$10,000. It also clarifies gender references. Settle tried to amend the bill to reduce the \$15,000 amount to \$12,000, however, the amendment failed.

**SB687**, authored by Rep. Don McCorkell, D-Tulsa, modifies the definition pertaining to aircraft excise taxes to include unscheduled service in the definition of "commercial airline." McCorkell said the bill was similar to one passed in the Senate.

**SB723**, authored by Rep. Clay Pope, D-Loyal, increases advanced accreditation standard for county assessors from 20 to 30 hours per year.

**SB725**, authored by Rep. Mark Seikel, D-Harrah, provides procedures for payment of ad valorem taxes by mortgage servicers. The bill was a clarification effort to comply with federal law.

**SB727**, authored by Vaughn, modifies language relating to the Uniform Tax Procedure Code to include judgments. It also requires that notice be sent to debtors and clarifies statutory reference. The bill was amended with clarification language and the title was restored.

**SB730**, authored by Rep. Wayne Cozort, R-Tulsa, modifies language and statutory references relating to assessment and valuation of property. It requires county assessors to assess specified improvements based on fair market value.

**SB859**, also by Pope, includes weather modification in a list of designated purposes for county sales tax. Cotner told Pope the language of the bill was too vague. Pope explained that he intended to strike the title of the measure, but that the bill was simply a precautionary vehicle in the event of a severe drought.

**SB921**, authored by Rep. Robert Weaver, D-Shawnee, repeals various sections pertaining to sales and income taxes. "The repealed three sections of law are sunset," he explained. The title was also restored.

**SB999**, authored by Rep. Randy Beutler, D-Elk City, authorizes cities, towns and counties to jointly create a hospital authority. It allows the authorities to levy a two percent tax on the gross proceeds or gross receipts derived from all sales or services in the cities, towns or counties that comprise the authority.

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