



OKLAHOMA STATE COURTS NETWORK

Title 68. Revenue and Taxation

Oklahoma Statutes Citationized

Title 68. Revenue and Taxation

Chapter 1 - Tax Codes

Article Article 29 - Exemptions, Collections, and Payment

Section 2947 - Creation of Computer-Assisted Mass Appraisal Implementation Revolving Fund - Transfer to County Government Education-Technical Revolving Fund

Cite as: 68 O.S. § 2947 (OSCN 2025)

A. There is hereby created in the State Treasury a revolving fund for the Oklahoma Tax Commission, to be designated the "Computer-Assisted Mass Appraisal Implementation Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of appropriations made by the Legislature. Monies appropriated to the fund shall be expended by the Ad Valorem Division of the Oklahoma Tax Commission for the purpose of implementing the visual inspection program and the computer-assisted system of mass appraisal as required by law.

B. On the effective date of this act, all monies remaining in the Computer-Assisted Mass Appraisal Implementation Revolving Fund shall be transferred to the County Government Education-Technical Revolving Fund created in Section 5 of this act.

Historical Data

Laws 1989, HB 1388, c. 321, § 25; Amended by Laws 1993, SB 336, c. 273, § 14, emerg. eff. July 1, 1993; Amended by Laws 2018, HB 3372, c. 260, § 2, eff. July 1, 2019 ([superseded document available](#)).

Citationizer® Summary of Documents Citing This Document

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Section 2947.2 - Distribution - County Refund/Rebate

Cite as: 68 O.S. § 2947.2 (OSCN 2025)

A. For the fiscal year ending June 30, 2022, and for each fiscal year thereafter, ten percent (10%) of the revenue collected pursuant to Section 3204 of this title shall be apportioned by the Oklahoma Tax Commission monthly to the Oklahoma Cooperative Extension Service for duties imposed on the Extension Service pursuant to Sections 130.1 through 130.7 and Section 1500 of Title 19 of the Oklahoma Statutes and Section 3006 of this title.

B. For the fiscal year ending June 30, 2022, and for each fiscal year thereafter, eighty-eight and five-tenths percent (88.5%) of the revenue collected pursuant to Section 3204 of this title shall be apportioned by the Oklahoma Tax Commission monthly to the Oklahoma State University Center for Local Government Technology for duties imposed pursuant to Sections 2816 and 2862 of this title related to any training, support, professional development, and additional software necessary for county assessors, treasurers and boards of equalization, and the acquisition and administration of a computer-assisted mass appraisal software system for county governments; provided, the Oklahoma State University Center for Local Government Technology may delay the acquisition of such software until such time as sufficient funds are available.

C. After the computer-assisted mass appraisal software acquisition is complete and associated costs are paid, any county which elects not to participate in the Oklahoma State University Center for Local Government Technology's computer-assisted mass appraisal software system may apply to the Center for Local Government Technology for a refund up to ten percent (10%) of such county's annual documentary stamp tax revenue apportionment received by the Center for Local Government Technology; provided, if available funds are insufficient for a ten-percent rebate, the percentage shall be adjusted so that rebates may be paid.

Historical Data

Laws 2018, HB 3372, c. 260, § 6, eff. July 1, 2019; Amended by Laws 2021, HB 2780, c. 15, § 9, eff. November 1, 2021 (superseded document available).

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Section 2947.3 - Special Agency Account

Cite as: 68 O.S. § 2947.3 (OSCN 2025)

A. Any revenue not otherwise apportioned pursuant to the provisions of subsection A or B of Section 2947.2 of this title shall be deposited and maintained in the special agency account created in Section 8 of this act subject to the procedures provided in this section.

B. The maximum balance for the agency special account shall never exceed Two Million Dollars (\$2,000,000.00) at the end of each fiscal year.

C. The Oklahoma State University Center for Local Government Technology and the Oklahoma Cooperative Extension Service County Training Program may request permission to expend funds in the reserve account from the Commission on County Government Personnel Education and Training. The Oklahoma Tax Commission shall, upon written notification of expenditure approval from the Commission on County Government Personnel Education and Training, distribute from the agency special account the approved amount, if available, to the Oklahoma State University Center for Local Government Technology or the Oklahoma Cooperative Extension Service County Training Program, as applicable.

D. The balance in the special agency account shall serve as a contingency for adverse conditions if the distributions provided for in subsections A and B of Section 2947.2 of this title are insufficient to support the purposes of education training, research, software and computer modernization of county governments.

E. For any fiscal year ending June 30, the Oklahoma Tax Commission shall transfer any amount of revenue in excess of Two Million Dollars (\$2,000,000.00) remaining in the special agency account to the General Revenue Fund of the State Treasury.

Historical Data

Laws 2018, HB 3372, c. 260, § 7, eff. July 1, 2019; Amended by Laws 2021, HB 2780, c. 15, § 10, eff. November 1, 2021 (superseded document available).

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**OKLAHOMA
STATE
COURTS
NETWORK**

Title 68. Revenue and Taxation

Oklahoma Statutes Citationized

Title 68. Revenue and Taxation

Chapter 1 - Tax Codes

Article Article 32 - Documentary Tax Stamp

Section 3204 - Design and Distribution of Stamps - Accounting - Distribution of Funds

Cite as: 68 O.S. § 3204 (OSCN 2025)

A. The Oklahoma Tax Commission shall design such stamps in such denominations as in its judgment it deems necessary for the administration of this tax. The Oklahoma Tax Commission shall distribute the stamps to the county clerks of the counties of this state, and the county clerks shall have the responsibility of selling these stamps and shall have the further duty of accounting for the stamps to the Oklahoma Tax Commission on the last day of each month. Stamp metering machines or rubber stamps as prescribed by the Oklahoma Tax Commission may be used by the county clerk, and the expenses thereof shall be paid by the county concerned. The use of meters or rubber stamps shall be governed by the Oklahoma Tax Commission.

B. The county clerks shall account for all collections from the sales of such stamps to the Oklahoma Tax Commission, on the last day of each month. The first fifty-five cents (\$0.55) of each seventy-five cents (\$0.75) collected shall be apportioned as follows:

1. The county clerks shall retain five percent (5%) of all monies collected for such stamps as their cost of administration; and
2. Of the remaining ninety-five percent (95%) the Oklahoma Tax Commission shall apportion for the fiscal year ending June 30, 2022, and for each fiscal year thereafter, Five Hundred Thousand Dollars (\$500,000.00) plus three percent (3%) of the remainder as provided in [Sections 2947.2](#) and [2947.3](#) of this title. The remainder of the collections shall be transferred by the Oklahoma Tax Commission to the General Revenue Fund of the State Treasury to be expended pursuant to legislative appropriation.

C. The remaining twenty cents (\$0.20) of each seventy-five cents (\$0.75) collected shall be paid into the county general fund.

Historical Data

Laws 1967, HB 535, c. 259, § 4; Amended by Laws 1971, SB 129, c. 315, § 4, emerg. eff. July 1, 1971; Amended by Laws 1978, HB 1703, c. 120, § 2; Amended by Laws 1981, HB 1111, c. 78, § 1, emerg. eff. July 1, 1981; Amended by Laws 1986, SB 511, c. 223, § 48, emerg. eff. July 1, 1986; Renumbered from [68 O.S. § 5104](#) by Laws 1988, HB 1750, c. 162, § 160, eff. January 1, 1992; Amended by Laws 1997, HB 2071, c. 304, § 13, emerg. eff. May 29, 1997 ([superseded document available](#)); Amended by Laws 2018, HB 3372, c. 260, § 4, eff. July 1, 2019 ([superseded document available](#)); Amended by Laws 2021, HB 2780, c. 15, § 11, eff. November 1, 2021 ([superseded document available](#)).

Citationizer® Summary of Documents Citing This Document

Cite Name	Level
Oklahoma Supreme Court Cases	
<i>Cite</i>	<i>Name</i>
<i>Level</i>	
2014 OK 52, 330 P.3d 519.	MURRAY COUNTY v. HOMESALES, INC.
	<i>Discussed at Length</i>
2014 OK 88, 339 P.3d 878.	MARSHALL COUNTY v. HOMESALES, INC.
	<i>Cited</i>

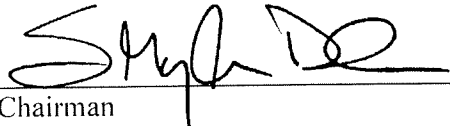
Citationizer: Table of Authority

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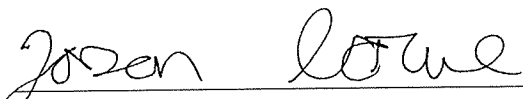
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Approved on August 13, 2025

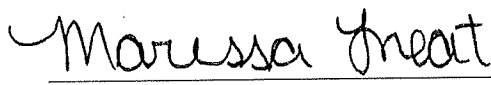
By Board of County Commissioners


Chairman


Vice-Chair


Member

ATTEST:


Oklahoma County Clerk



OKLAHOMA COUNTY MISCELLANEOUS RECEIPTS

Report Date: 3/23/2026

Daily Posted Report By Account

01/01/2000 Thru 02/28/2026

Received Of	Date	Receipt #	Account #	Source	Amount
BOCC # 140	10/22/2025	102822	9210 -097	OSU-CAMA REIMBURSEMENT	158,757.36
BOCC # 140	10/22/2025	102822	9210 -097	OSU-CAMA REIMBURSEMENT	119,463.91
BOCC # 140	10/22/2025	102822	9210 -097	OSU-CAMA REIMBURSEMENT	132,499.60
					410,720.87
					\$410,720.87

**OFFICE OF
FORREST "BUTCH" FREEMAN
OKLAHOMA COUNTY TREASURER
MISCELLANEOUS RECEIPT**

No. 102822
10/22/2025

CASH REGISTER VALIDATION UPON PAYMENT REQUIRED

Received Of: BOCC # 140

October 22, 2025

Bank Desc: BANK OF OKLAHOMA - GENERAL

In the Sum of: Four Hundred Ten Thousand Seven Hundred Twenty And 87/100 Dollars

410,720.87

Source: Accounting Distribution; Explanation:

Item	Account	Source	Description	Tax District	Taxyear	Amount
1	9210 097	OSU-CAMA REIMBURSEMEN	2022	000	0000	158,757.36
2	9210 097	OSU-CAMA REIMBURSEMEN	2023	000	0000	132,499.60
3	9210 097	OSU-CAMA REIMBURSEMEN	2024	000	0000	119,463.91
TOTAL						410,720.87

EXPLANATION (If required, refer to lines 1, 2, 3, etc., above)

CHECK

FORREST "BUTCH" FREEMAN, Oklahoma County Treasurer

By Patricia Scott

Deputy

Harmon, Robin

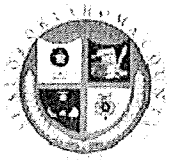
From: Tretheway-Miller, Christie
Sent: Monday, March 23, 2026 10:51 AM
To: Accounts.Receivable
Cc: Treasurer Bookkeeping; Morrison, Michael; Hoffman, Marci
Subject: OSU CAMA Reimbursement to be Booked (9210-097)
Attachments: CMA REIMB TO BE BOOKED.pdf

Accounts Receivable,

Good Morning and Happy Monday! The attached check is in the County Clerk basket to be picked up. Please deposit it using MR code 9210-097 ☺

Please let me know if you have any questions. Thank you!

Respectfully,



Christie Tretheway Miller, CPA
Comptroller for Forrest Butch Freeman,
Oklahoma County Treasurer
Office Phone - 405.713.1313
chrtre@oklahomacounty.org

