An Act relating to revenue and taxation; describing manner by which county assessors may inspect real or personal property; providing for codification; and providing an effective date.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2821.1 of Title 68, unless there is created a duplication in numbering, reads as follows:

County assessors shall inspect real or personal property by using on-ground site inspections or by using publicly and commercially available aerial image overlays for purposes of valuation, data collection, or any other purposes related to the duties of county assessors.

SECTION 2. This act shall become effective January 1, 2024.
Passed the House of Representatives the 14th day of March, 2023.

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Presiding Officer of the House of Representatives

Passed the Senate the ___ day of __________, 2023.

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Presiding Officer of the Senate