

°68-3206. Violations - Punishments.

- A. Any person who shall willfully fail to purchase and affix the exact amount of stamps on any deed, instrument, or writing as required under Section 3201 of this title shall, upon conviction, be subject to a fine of not more than One Thousand Dollars (\$1,000.00) or to imprisonment of not more than one (1) year, or to both such fine and imprisonment for such offense.
- B. The willful removal or alteration of the cancellation or defacing marks with intent to use or cause the same to be used after a documentary stamp has already been used shall, upon conviction, subject the guilty person to a fine of not more than One Thousand Dollars (\$1,000.00) or to imprisonment of not more than one (1) year, or to both such fine and imprisonment for such offense.
- C. Proof of payment of the documentary stamp tax shall be the exhibiting of the conveyance instrument showing the required stamps have been affixed. The failure or refusal of any taxpayer to furnish proof of payment of the documentary stamp tax, upon being so requested to do so by the Oklahoma Tax Commission, within ninety (90) days after being notified by registered or certified mail with return receipt requested shall be prima facie evidence of intent of the taxpayer to defraud the state and evade the payment of such tax. Any taxpayer who intends to defraud the state or evade the payment of the documentary stamp tax, fee, penalty or interest thereon pursuant to the provisions of Section 217 of this title, shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not more than One Thousand Dollars (\$1,000.00) for each offense.
- D. Should the county clerk become aware that the provisions of the documentary stamp law have or might have been violated, he or she shall immediately report the facts to the Oklahoma Tax Commission.

Laws 1967, c. 259, § 6; Laws 1971, c. 315, § 6, operative July 1, 1971. Renumbered from § 5106 by Laws 1988, c. 162, § 160, eff. Jan. 1, 1992; Laws 1991, c. 338, § 6, eff. Jan. 1, 1992.
