STATE OF OKLAHOMA

1st Session of the 43rd Legislature (1991)

HOUSE BILL NO. 1046 BY: RICE

AS INTRODUCED

AN ACT RELATING TO REVENUE AND TAXATION; AMENDING 68 O.S. 1981, SECTION 527, AS LAST AMENDED BY SECTION 8, CHAPTER 294, O.S.L. 1988 (68 O.S. SUPP. 1990, SECTION 527) WHICH RELATES TO MOTOR FUEL TAXES; EXEMPTING CHURCH-OWNED BUSES WHICH TRANSPORT CHILDREN TO AND FROM CHURCH-SUPPORTED SCHOOLS FROM MOTOR FUEL TAXES; PROVIDING AN EFFECTIVE DATE; AND DECLARING AN EMERGENCY.

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

SECTION 1. AMENDATORY 68 O.S. 1981, Section 527, as last amended by Section 8, Chapter 294, O.S.L. 1988 (68 O.S. Supp. 1990, Section 527), is amended to read as follows:

Section 527. A. Gasoline, diesel fuel or special fuels used solely and exclusively in district-owned public school buses or FFA and 4-H Club trucks for the purpose of legally transporting public school children shall be exempt from all state taxes; and gasoline, diesel fuel or special fuels purchased by any school district for use exclusively in school buses leased or hired for the purpose of legally transporting public school children, or in the operation of vehicles used in driver training, shall also be exempt from all state taxes.

B. Gasoline, diesel fuel or special fuels used solely and exclusively as fuel to propel motor vehicles on the public roads and highways of this state, when leased or owned and being operated for the sole benefit of a county, city, town, or a volunteer fire department with a state certification and rating, shall be exempt from all state taxes levied by this title. Provided, if the gasoline, diesel fuel or special fuels are placed directly into the fuel supply tank or tanks of the motor vehicles by the supplier, certification must be made on the invoice and all such sales must be reported by the supplier on forms provided by the Oklahoma Tax Commission.

C. Gasoline, diesel fuel or special fuels used solely and exclusively as fuel to propel church-owned buses which transport school children to and from church-supported schools shall be exempt from all state taxes levied by this title.

SECTION 2. This act shall become effective July 1, 1991.

SECTION 3. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

43-1-5149 DDL