

STATE OF OKLAHOMA

2nd Session of the 43rd Legislature (1992)

HOUSE BILL NO. 2149

BY: KEY

AS INTRODUCED

AN ACT RELATING TO REVENUE AND TAXATION; AMENDING 68 O.S. 1991, SECTION 2110, WHICH RELATES TO VEHICLE EXCISE AND RENTAL TAXES; SPECIFYING VEHICLES TO WHICH MOTOR VEHICLE RENTAL TAX DOES NOT APPLY; AND DECLARING AN EMERGENCY.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 2110, is amended to read as follows:

Section 2110. A. There is hereby levied a rental tax of six percent (6%) on the gross receipts of all motor vehicle rental agreements as provided in this section. This tax shall be levied on any rental agreement of ninety (90) days or less duration on any vehicle that is rented to a person by a business engaged in renting motor vehicles without a driver in Oklahoma, irrespective of the state in which the vehicle is registered. ~~This~~ On and after September 1, 1991, this rental tax shall not apply to ~~any~~:

1. Any lease agreements;
2. Any truck or truck-tractor registered under the provisions of subsection A of Section 1133 of Title 47 of the Oklahoma Statutes with a laden weight or combined laden weight of eight thousand (8,000) pounds or more; or

3. Any truck in excess of eight thousand (8,000) pounds combined laden weight or any truck-tractor registered under the provisions of Section 1120 of Title 47 of the Oklahoma Statutes or any trailer, semitrailer or open commercial vehicle registered under the provisions of Section 1133 of Title 47 of the Oklahoma Statutes.

For purposes of this section, "vehicle" and "person" shall have the same meanings as defined in Section 2101 of this title.

B. The tax hereby levied shall be collected at the time of the payment of the rental agreement and shall be due and payable to the Tax Commission by the business engaged in renting these vehicles on the fifteenth day of each month following the month in which payments for rental agreements subject to tax are made. The Tax Commission shall implement such rules and regulations and devise such forms as it deems necessary for the orderly collection of this tax and the excise tax and penalty provided for in subsection (i) of Section 2105 of this title.

SECTION 2. 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.

43-2-7744

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