

STATE OF OKLAHOMA

2nd Session of the 44th Legislature (1994)

HOUSE BILL NO. 1918

By: Bastin

AS INTRODUCED

An Act relating to manufactured homes; amending 47

O.S. 1991, Section 1113, as last amended by Section 1, Chapter 266, O.S.L. 1993, 1117 and 1118 (47 O.S. Supp. 1993, Section 1113), which relate to registration of manufactured homes; deleting reference to excise tax on manufactured homes; repealing 68 O.S. 1991, Section 2104.3, which relates to excise tax on manufactured homes; providing an effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 47 O.S. 1991, Section 1113, as last amended by Section 1, Chapter 266, O.S.L. 1993 (47 O.S. Supp. 1993, Section 1113), is amended to read as follows:

Section 1113. A. Upon the filing of a registration application and the payment of the fees provided for in the Oklahoma Vehicle License and Registration Act, the Oklahoma Tax Commission shall assign to the vehicle described in the application a distinctive number, and issue the owner of the vehicle a certificate of registration and one license plate or a yearly decal for the year that a license plate is not issued. Such yearly decal shall have an

identification number and the last two numbers of the registration year for which it shall expire. Except as provided by Section 1113A of this title, the license plate shall remain with the vehicle until a replacement license plate is applied for. The yearly decal will validate said license plate for each registration period other than the year the license plate is issued. The license plate and decal shall be of such size, color, design and numbering as the Commission may direct. However, yearly decals issued to the owner of a vehicle who has filed an affidavit with the appropriate motor license agent in accordance with Section 7-607 of this title shall be a separate and distinct color from all other decals issued under this section. The license plate shall be securely attached to the rear of the vehicle, except truck-tractor plates which shall be attached to the front of the vehicle. The Commission may, with the concurrence of the Department of Public Safety, by Joint Rule, change and direct the manner, place and location of display of any vehicle license plate when such action is deemed in the public interest. The license plate, decal and all letters and numbers must be clearly visible at all times. Upon payment of the annual registration fee provided in Section 1133 of this title, the Oklahoma Tax Commission may issue a permanent nonexpiring license plate to an owner of ten or more motor vehicles and for vehicles registered under the provisions of Section 1120 of this title. Upon payment of the annual registration fee, the Commission shall issue a certificate of registration that shall be carried at all times in the vehicle for which it is issued. The permanent nonexpiring license plate shall be returned to the Commission upon the sale of a vehicle by the owner to whom the permanent nonexpiring license plate is issued.

B. The license plates required under the provisions of this act shall conform to the requirements and specifications listed hereinafter:

1. Each license plate shall have a space for the placement of the yearly decals for each succeeding year of registration after the initial issue;

2. The provisions of this act regarding the issuance of yearly decals shall not apply to the issuance of apportioned license plates, including license plates for state vehicles, and exempt plates for governmental entities;

3. Within the limits herein prescribed the Commission shall design the official vehicle license plates with the legend "Oklahoma OK". Except for personalized license plates and license plates issued for motorcycles and mopeds, the emblem on the state flag of Oklahoma as provided for in Section 91 of Title 25 of the Oklahoma Statutes shall be a part of all license plates issued after December 31, 1988. The Commission may continue to issue license plates with the legend "Oklahoma is OK!" until any inventory of such license plates is depleted. Except for personalized license plates and license plates issued for motorcycles and mopeds, the "Native America" emblem shall be a part of all license plates issued after December 31, 1993. The license plates shall be issued with the letters and numerals in the colors of green and white. All license plates and decals shall be made with reflectorized material as a background to the letters, numbers and characters impressed thereon. The reflectorized material shall be of such a nature as to provide effective and dependable brightness during the service period for which the license plate or decal is issued; and

4. The Commission shall design appropriate official license plates for all state vehicles. Such license plates shall be permanent in nature and designed in such manner as to remain with the vehicle for the duration of the vehicle's life span or until the title is transferred to a nongovernmental owner.

C. Where the applicant has satisfactorily shown that he owns the vehicle sought to be registered but is unable to produce

documentary evidence of his ownership a license plate may be issued upon approval by the Commission. In such instances the reason for not issuing a certificate of title shall be indicated on the receipt given to the applicant. It shall still be the duty of the applicant to immediately take all necessary steps to obtain his Oklahoma certificate of title and it shall be unlawful for him to sell said vehicle until such certificate has been obtained in his name.

D. The certificate of registration provided for in this section shall be in convenient form, and the certificate of registration, or a certified copy or photostatic copy thereof, duly authenticated by the Commission, shall be carried at all times in or upon commercial vehicles so registered, in such manner as to permit a ready examination thereof upon demand by any peace officer of the state or duly authorized employee of the Department of Public Safety. Any such officer or agent may seize and hold such commercial vehicle when the operator of the same does not have the registration certificate in his possession or when any such officer or agent determines that the registration certificate has been obtained by misrepresentation of any essential or material fact or when any number or identifying information appearing on such certificate has been changed, altered, obliterated or concealed in any way, until the proper registration or identification of such vehicle has been made or produced by the owner thereof.

E. For the first year that any manufactured home is registered in this state, the Commission shall issue a metal license plate which shall be affixed to the manufactured home. Manufactured homes previously registered and subject to ad valorem taxation as provided by law shall have the metal license plate affixed at the time ad valorem taxes are paid for such manufactured home. The owner of the home shall be required to affix such plate to the home. The Commission shall make sufficient plates available to the various motor license agents of the state in order for an owner of a

manufactured home to acquire the plate. A One Dollar (\$1.00) fee shall be charged for issuance of any plate. Such fee shall be apportioned each month to the General Revenue Fund of the State Treasury.

F. The manufactured home license plate shall be designed so that it is easily visible for purposes of verification by a county assessor that the manufactured home is properly assessed for ad valorem taxation. The plate shall be designed for a yearly decal. In the first year of registration a decal shall be issued for placement on the license plate indicating payment of applicable registration fees ~~and excise taxes~~. In the second and all subsequent years for which the manufactured home is subject to ad valorem taxation, an annual decal shall be affixed to the license plate as evidence of ad valorem tax payment. The Commission shall issue decals to the various county treasurers of the state in order for a manufactured home owner to obtain such decal each year. Upon presentation of a valid ad valorem tax receipt, the manufactured home owner shall be issued the annual decal.

G. Upon the registration of a manufactured home in this state for the first time or upon discovery of a manufactured home previously registered within this state for which the information required by this subsection is not known, the Oklahoma Tax Commission shall obtain:

1. The name of the owner of the manufactured home;
2. The serial number or identification number of the manufactured home;
3. A legal description or address of the location for the home;
4. The actual retail selling price of the manufactured home excluding Oklahoma taxes;
5. The certificate of title number for the home; and
6. Any other information which the Commission deems to be necessary.

The application for registration shall also include the school district in which the manufactured home is located or is to be located. Such information shall be entered into a computer data system which shall be used by the Oklahoma Tax Commission to provide information to county assessors upon request by the assessor. The assessor may request any information from the system in order to properly assess a manufactured home for ad valorem taxation.

SECTION 2. AMENDATORY 47 O.S. 1991, Section 1117, is amended to read as follows:

Section 1117. A. Beginning January 1, 1985, unless otherwise provided by law, any person purchasing a new or used manufactured home or owning a manufactured home which has not been registered in this state shall register such manufactured home pursuant to the provisions of subsection B of this section and obtain a certificate of title as provided in Section 1105 of this title.

B. The application for registration and certificate of title shall be made to the Commission or to a motor license agent. Such application shall be accompanied by the registration fees required by Section 1135 of this title and any penalties thereon. The application for registration and certificate of title shall include:

1. The name of the owner of the manufactured home; and
2. The serial number or identification number of the manufactured home; and
3. A legal description or address of the location; and
4. The actual retail selling price of the manufactured home excluding Oklahoma taxes; and
5. Any other information which the Commission deems to be necessary.

The application for registration shall also include the school district in which the manufactured home is located or is to be located.

Upon the filing of an application for registration and certificate of title, the payment of fees as required by Section 1133 of this title, ~~and the excise tax as provided for in Section 2104.3 of Title 68 of the Oklahoma Statutes~~ and the furnishing of proof satisfactory to the Commission or motor license agent that all ad valorem taxes have been paid, the Commission or motor license agent shall assign the manufactured home a distinctive number and shall issue to the owner of the manufactured home a certificate of title, a manufactured home registration receipt, and Manufactured Home Registration Decal, ~~and an excise tax receipt~~. The certificate of title number shall be recorded in the computer system required by Section 1113 of this title in order to collect and store information concerning the subsequent ad valorem tax payments for such manufactured home. Said receipts and decal shall be permanently attached to the title by the Commission or agent. ~~An excise tax receipt so attached shall constitute evidence of payment of the excise tax required by the provisions of Section 2104.3 of Title 68 of the Oklahoma Statutes.~~ Thereafter, the owner of a manufactured home shall be assessed the ad valorem tax as provided in Article 24 of Title 68 of the Oklahoma Statutes.

C. If an applicant has satisfactorily shown to the Commission or to a motor license agent, that said applicant owns the manufactured home sought to be registered, but is unable to produce the documentary evidence of title, the Commission or motor license agent may issue a manufactured home registration receipt, and Manufactured Home Registration Decal ~~and excise tax receipt~~ to the applicant. In such instances, the Commission or motor license agent shall indicate on the receipt given the applicant the reason for not issuing a certificate of title. It shall be the duty of the applicant to immediately take all necessary steps to obtain his Oklahoma certificate of title. It shall be unlawful for such applicant to sell said manufactured home until such title has been

obtained by the applicant. After receiving a certificate of title, the applicant shall then take such title, registration ~~and excise tax receipts~~ and decal to the Commission or motor license agent for permanent attachment of the receipts to the title.

SECTION 3. AMENDATORY 47 O.S. 1991, Section 1118, is amended to read as follows:

Section 1118. A. By December 31, 1984, the Commission shall have issued a certificate of title conforming to the provisions of Section 1117 of this title, to each person, owning a manufactured home, who has registered and received a certificate of title pursuant to the provisions of Section 1113 of this title ~~and who has paid the required excise tax.~~

B. By December 31, 1984, the Commission shall have furnished to the county assessor in each county where a manufactured home is located which is not listed on the tax rolls of such county and the person owning such manufactured home has registered and obtained a Manufactured Home License Registration Decal the following information:

1. The name of the owner of such manufactured home;
2. The serial number or identification number of the manufactured home;
3. The registration number issued for the manufactured home;
4. The legal description or address of the location of the manufactured home;
5. The actual retail selling price of the manufactured home excluding Oklahoma state taxes; and
6. Any other information necessary to enable the county assessor of the county in which the manufactured home is located to list and assess the ad valorem tax required by Article 24 of Title 68 of the Oklahoma Statutes.

C. Effective July 1, 1984, the Commission or a motor license agent shall issue certificates of title which conform to the

provisions of Section 1117 of this title to any person applying for a certificate of registration or a certificate of title for a manufactured home.

D. Effective July 1, 1984, and thereafter as necessary, the Commission shall provide each motor license agent with a school district map of the county designating the boundaries of each school district and the code number of each district.

E. Effective July 1, 1984, and thereafter as necessary, the State Department of Education shall provide the Oklahoma Tax Commission with a school district map designating the boundaries of each school district and the code number of each district.

SECTION 4. REPEALER 68 O.S. 1991, Section 2104.3, is hereby repealed.

SECTION 5. This act shall become effective July 1, 1994.

SECTION 6. 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.

44-2-8151

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