

ENGROSSED HOUSE  
BILL NO. 2044

By: Cotner, Paulk, Pope  
(Tim), Pettigrew and  
Perry of the House

and

Williams (Don) of the  
Senate

An Act relating to motor vehicles; providing for apportionment of certain motor vehicle registration fees; providing that apportionment be based on use of certain avenues of public access; providing for computation of certain apportionment; requiring Oklahoma Tax Commission to register certain tribally registered vehicles; exempting certain registered vehicles from certain registration or license fees; requiring preservation of certain mileage records for certain time period; authorizing Oklahoma Tax Commission to adopt certain rules; providing for apportionment of certain revenues; providing for codification; providing an effective date; and declaring an emergency.

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 1132.2 of Title 47, unless there is created a duplication in numbering, reads as follows:

A. For all vehicles licensed by a federally recognized Indian tribe, the vehicle registration fees provided by the Oklahoma Vehicle License and Registration Act shall be apportioned based on the use of the vehicle on the avenues of public access within this state built by this state or any county, city or political subdivision of this state.

B. The Oklahoma Tax Commission shall apportion the registration fee of a vehicle based on the percentage of miles actually operated by the tribally-registered vehicle on avenues of public access within this state built or maintained by the state or any county, municipality or political subdivision of this state in proportion to such state avenues and any avenues built and maintained by the tribe with whom the vehicle is registered. If mileage data for the previous calendar year is not available, the Tax Commission may accept the latest twelve-month period available. If no mileage is available, the percentage shall be one hundred percent (100%).

C. The Tax Commission shall first compute the registration fees under the Oklahoma Vehicle License and Registration Act and then multiply the computed fees by the state mileage percentage. The resulting amount shall be rounded to the nearest dollar.

D. Upon receipt of the apportioned fees, as computed under the provisions of this section, the Tax Commission shall register all tribally-registered vehicles and shall issue a license plate or decal for the vehicles. Vehicles registered pursuant to this section shall be deemed fully registered in this state and shall be exempt from all other registration or license fees under the provisions of the Oklahoma Vehicle License and Registration Act.

E. The mileage records upon which the apportioned registration fee under this section is based shall be preserved for a period of three (3) years following the year of registration. Upon request of the Tax Commission, the mileage records shall be made available for audit of the accuracy of computations and payments.

F. The Tax Commission shall have authority to adopt rules which provide procedures for implementation of this act. Any revenue derived from this section shall be apportioned in the same manner as provided in Section 1104 of this title.

SECTION 2. This act shall become effective July 1, 1995.

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.

Passed the House of Representatives the 8th day of March, 1995.

Speaker of the House of  
Representatives

Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 1995.

President of the Senate