

STATE OF OKLAHOMA

1st Session of the 45th Legislature (1995)

HOUSE BILL NO. 1985

By: Cotner

AS INTRODUCED

An Act relating to motor vehicles; amending 47 O.S. 1991, Section 1105, as last amended by Section 1, Chapter 301, O.S.L. 1994 (47 O.S. Supp. 1994, Section 1105), which relates to certificates of title; allowing certain inspections to be performed at certain out-of-state locations; amending 47 O.S. 1991, Section 1113, as last amended by Section 16, Chapter 2, O.S.L. 1994 (47 O.S. Supp. 1994, Section 1113), which relates to issuance of certificate of registration, license plates and decals; deleting requirement for returning certain permanent nonexpiring license plate; amending 47 O.S. 1991, Sections 1113A, 1115, 1125, 1132 and 1151, as amended by Section 4, Chapter 278, O.S.L. 1994 (47 O.S. Supp. 1994, Section 1151), which relate to the Oklahoma Vehicle License and Registration Act; modifying and standardizing certain fees and penalties; amending 47 O.S. 1991, Section 1136, as last amended by Section 1, Chapter 194, O.S.L. 1994 (47 O.S. Supp. 1994, Section 1136), which relates to special license plates; providing for special license plates to be issued on staggered basis; providing exceptions; amending 63 O.S. 1991, Sections 4024 and 4103, which relate to vessels and

motors; modifying certain penalties; amending 68 O.S. 1991, Section 2103, which relates to vehicle excise tax; modifying certain penalty; and providing an effective date.

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

SECTION 1. AMENDATORY 47 O.S. 1991, Section 1105, as last amended by Section 1, Chapter 301, O.S.L. 1994 (47 O.S. Supp. 1994, Section 1105), is amended to read as follows:

Section 1105. A. As used in the Oklahoma Vehicle License and Registration Act, Section 1101 et seq. of this title:

1. "Salvage vehicle" means any vehicle which is within the last ten (10) model years and which has been damaged by collision or other occurrence to the extent that the cost of repairing the vehicle for safe operation on the highway exceeds sixty percent (60%) of its fair market value, as defined by Section 1111 of this title, immediately prior to the damage. For purposes of this section, actual repair costs shall only include labor and parts for actual damage to the suspension, motor, transmission, frame or unibody and designated structural components;

2. "Rebuilt vehicle" means any salvage vehicle which has been rebuilt and inspected for the purpose of registration and title;

3. "Flood-damaged vehicle" means a salvage or rebuilt vehicle which was damaged by flooding or a vehicle which was submerged at a level to or above the dashboard of the vehicle and on which an amount of loss was paid by the insurer;

4. "Recovered-theft vehicle" means a salvage or rebuilt vehicle which was recovered from a theft; and

5. "Junked vehicle" means any vehicle which is incapable of operation or use on the highway, has no resale value except as a

source of parts or scrap and has an eighty percent (80%) loss in fair market value.

B. The owner of every vehicle in this state shall possess a certificate of title as proof of ownership of such vehicle, except those vehicles registered pursuant to Section 1120 of this title and trailers registered pursuant to Section 1133 of this title, previously titled in another state and engaged in interstate commerce, and except as provided in subsection M of this section. There shall be five (5) types of certificates of title:

1. Original title for any motor vehicle which is not a salvage, rebuilt or junked vehicle;

2. Salvage title for any motor vehicle which is a salvage vehicle or is specified as a salvage vehicle or the equivalent thereof on a certificate of title from another state;

3. Rebuilt title for any motor vehicle which is a rebuilt vehicle;

4. Junked title for any motor vehicle which is a junked vehicle or is specified as a junked vehicle or the equivalent thereof on a certificate of title from another state; and

5. Classic title for any motor vehicle, except a junked vehicle, which is twenty-five (25) model years or older.

Application for a certificate of title, whether the initial certificate of title or a duplicate, may be made to the Oklahoma Tax Commission or any motor license agent. When application is made with a motor license agent, the application information shall be transmitted either electronically or by mail to the Commission by the motor license agent. If the application information is transmitted electronically, the motor license agent shall forward the required application along with evidence of ownership, where required, by mail. Where the transmission of application information cannot be performed electronically, the Commission is authorized to provide postage paid envelopes to motor license agents

for the purpose of mailing the application along with evidence of ownership, where required. The Commission shall upon receipt of proper application information issue an Oklahoma certificate of title. ~~Such~~ The certificates may be mailed to the applicant. Upon issuance of a certificate of title, the Commission shall provide the appropriate motor license agent with confirmation of such issuance.

C. 1. The application for certificate of title shall be upon a blank form furnished by the Commission, containing:

- a. a full description of the vehicle,
- b. the manufacturer's serial or other identification number,
- c. the manufacturer's factory delivered price and total delivered price,
- d. the motor number and the date on which first sold by the manufacturer or dealer to the owner,
- e. any distinguishing marks,
- f. a statement of the applicant's source of title,
- g. any security interest upon ~~said~~ the vehicle, and
- h. such other information as the Commission may require.

2. The application for a certificate of title for a vehicle which is within the last seven (7) model years shall require a declaration as to whether the vehicle has been damaged by collision or other occurrence and whether the vehicle has been recovered from theft and the extent of the damage to the vehicle. The declaration shall be made by the owner of a vehicle if:

- a. the vehicle has been damaged or stolen and the owner did not receive any payment for the loss from an insurer, or
- b. the vehicle is titled or registered in a state that does not classify the vehicle or brand the title because of damage to or loss of the vehicle similar to the classifications or brands utilized by this state.

The declaration shall be based upon the best information and knowledge of the owner and shall be in addition to the requirements specified in paragraph 1 of this subsection. The Oklahoma Tax Commission shall not issue a certificate of title for a vehicle which is subject to the provisions of this paragraph without the required declaration, completed and signed by the owner of the vehicle. Upon receipt of an application without the properly completed declaration, the Oklahoma Tax Commission shall return the application to the applicant with notice that the title may not be issued without the required declaration. Nothing in this paragraph shall prohibit the Oklahoma Tax Commission from recognizing the type of or brand on a title or other ownership document issued by another state or the inspection conducted in another state and issuing the appropriate certificate of title for the vehicle.

3. The certificate of title shall have the following security features:

- a. intaglio printing or security thread, with or without watermark,
- b. latent images,
- c. fluorescent inks,
- d. micro print,
- e. void background, and
- f. color coding.

4. Each title issued pursuant to the provisions of the Oklahoma Vehicle License and Registration Act shall be color coded as determined by the Oklahoma Tax Commission.

5. The certificate of title shall be of such size and design and color as the Commission may direct pursuant to the provisions of this section. The title shall be on colored paper or other material as designated by the Commission and be of such intensity or hue as will allow easy identification as to whether the title is an original title, a salvage title, a rebuilt title or a junked title.

The type of title shall be identified on the front of the certificate of title. The original title, rebuilt title or classic title shall be identified by the word "Original", "Rebuilt" or "Classic" printed in the upper right quadrant of the certificate of title, in the space which is currently captioned "type of title".

D. 1. To obtain an original certificate of title for a vehicle that is being registered for the first time in this state which has not been previously registered in any other state, the applicant shall be required to deliver, as evidence of ownership, a manufacturer's certificate of origin properly assigned by the manufacturer, distributor, or dealer licensed in this or any other state shown thereon to be the last transferee to the applicant upon a form to be prescribed and approved by the Commission. A manufacturer's certificate of origin shall contain:

- a. the manufacturer's serial or other identification number,
- b. date on which first sold by the manufacturer to the dealer,
- c. any distinguishing marks including model and the year same was made,
- d. a statement of any security interests upon said vehicle, and
- e. such other information as the Commission may require.

2. The manufacturer's certificate of origin shall have the following security features:

- a. intaglio printing or security thread, with or without watermark,
- b. latent images,
- c. fluorescent inks,
- d. micro print, and
- e. void background.

E. In the absence of a dealer's or manufacturer's number, the Commission may assign such identifying number to the vehicle, which shall be permanently stamped, burned or pressed or attached into ~~such~~ the vehicle, and a certificate of title shall be delivered to the applicant upon payment of all fees and taxes, and the remaining copies shall be permanently filed and indexed by the Commission. The Commission shall assign an identifying number to any rebuilt vehicle if the vehicle identification number displayed on the rebuilt vehicle does not accurately describe the vehicle as rebuilt. The Department of Public Safety, at the time of inspection of the rebuilt vehicle pursuant to Section 1111 of this title, shall identify the make, model, and year for the body, frame, chassis, motor, transmission, and other major components to accurately describe the rebuilt vehicle. At the time of the inspection, an appropriate identifying number shall be permanently stamped, burned, pressed, or attached on the rebuilt vehicle. The assigned identifying number shall be recorded on the certificate of title for the rebuilt vehicle. The dealer's or manufacturer's vehicle identification number on the rebuilt vehicle shall be preserved in the computer files of the Oklahoma Tax Commission for at least five (5) years.

F. When registering for the first time in this state a vehicle which was not originally manufactured for sale in the United States, to obtain a certificate of title, the Commission shall require the applicant to deliver:

1. As evidence of ownership, if the vehicle has not previously been titled in the United States, the documents constituting valid proof of ownership in the country in which the vehicle was originally purchased, together with a notarized translation of any such documents; and

2. As evidence of compliance with federal law, copies of the bond release letters for the vehicle issued by the United States

Environmental Protection Agency and the United States Department of Transportation, together with a receipt issued by the Internal Revenue Service indicating that the applicable federal gas guzzler tax has been paid.

The Oklahoma Tax Commission shall not issue a certificate of title for a vehicle which is subject to the provisions of this paragraph without the required documentation from agencies of the United States and evidence of ownership. Upon receipt of an application without the required documentation, the Oklahoma Tax Commission shall return the application to the applicant with notice that the certificate of title may not be issued without the required documentation. Nothing in this paragraph shall prohibit the Oklahoma Tax Commission from issuing certificates of title for antique or classic vehicles not driven upon the public streets, roads, or highways.

G. When registering in this state a vehicle which was titled in another state and which title contains the name of a secured party on the face of the other state certificate of title, or such state certificate is being held by the secured party in that state or any other state, the Commission or the motor license agent shall complete a lien entry form as prescribed by the Commission. The owner of such vehicle shall file an affidavit with the Commission or the motor license agent stating that title to the vehicle is being held by a secured party has not been issued pursuant to the laws of the state where titled, and that there is an existing lien or encumbrance on the vehicle. The current name and address of the secured party or lienholder shall also be stated in the affidavit. The form of the affidavit shall be prescribed by the Oklahoma Tax Commission and contain any other information deemed necessary by the Commission. A statement of the lien or encumbrance shall be included on the Oklahoma certificate of title and the lien or encumbrance shall be deemed continuously perfected as though it had

been perfected pursuant to Section 1110 of this title. For completing the lien entry form and recording the security interest on the certificate of title, the Commission or the motor license agent shall collect a fee of Three Dollars (\$3.00) which shall be in addition to other fees provided by the Oklahoma Vehicle License and Registration Act. The fee, if collected by the motor license agent pursuant to this subsection, shall be retained by the motor license agent.

H. The charge for each certificate of title issued, except for junked titles as defined in paragraph 4 of subsection B of this section, shall be Eleven Dollars (\$11.00), which charge shall be in addition to any other fees or taxes imposed by law for such vehicle. One Dollar (\$1.00) of each such charge shall be deposited in the Oklahoma Tax Commission Reimbursement Fund. ~~Provided however, that said~~ However, the charge shall not apply to any vehicle which is to be registered in this state pursuant to the provisions of Section 1120 or 1133 of this title and which was registered in another state at least sixty (60) days prior to the time it is required to be registered in this state.

I. The vehicle identification number of a junked vehicle shall be preserved in the computer files of the Oklahoma Tax Commission for a period of not less than five (5) years. The charge of junked titles as defined in paragraph 4 of subsection B of this section shall be Four Dollars (\$4.00). The fee remitted to the Oklahoma Tax Commission shall be deposited in the Oklahoma Tax Commission Reimbursement Fund.

J. If a vehicle is sold to a resident of another state, destroyed, dismantled, or ceases to be used as a vehicle, the owner shall immediately notify the Commission. Absent evidence to the contrary, failure to notify the Commission shall be prima facie evidence that the vehicle has been in continuous operation in this state.

K. If a vehicle is stolen, the owner shall immediately notify the appropriate law enforcement agency. Immediately after receiving such notification, the law enforcement agency shall notify the Oklahoma Tax Commission.

L. No title for an out-of-state vehicle, except any commercial truck or truck-tractor registered pursuant to Section 1120 of this title which is engaged in interstate commerce or any trailer or semitrailer registered pursuant to Section 1133 of this title which is engaged in interstate commerce, shall be issued without an inspection of such vehicle and payment of a fee of Four Dollars (\$4.00) for such inspection; provided, the Oklahoma Tax Commission may enter into reciprocal agreements with other states for such inspections to be performed at locations outside the boundaries of this state for vehicles which:

1. Are offered for sale at auction;
2. Have been solely used as vehicles for rent under the ownership of a licensed motor vehicle dealer or a person engaged in the business of renting motor vehicles; or
3. Have not been registered in this or any other state for more than one (1) year.

The inspection shall include a comparison of the vehicle identification number on the vehicle with the number recorded on the ownership records and the recording of the actual odometer reading on the vehicle. The Four Dollar (\$4.00) fee shall be collected by the motor license agent or Commission when the title is issued. The motor license agent shall retain Two Dollars (\$2.00) for his fee. The remaining Two Dollars (\$2.00) shall be deposited in the Oklahoma Tax Commission Reimbursement Fund.

The Oklahoma Tax Commission may allow the inspection to be performed at a location out-of-state by another state's department of motor vehicles or state police.

M. No title for any out-of-state vehicle offered for sale at salvage pools, salvage disposal sales, or an auction, or by a dealer or a licensed automotive dismantler and parts recycler, shall be issued without an inspection to compare the vehicle identification number on the vehicle with the number recorded on the ownership record and to record the actual odometer reading on the vehicle. Upon request of the seller, person or entity conducting an auction, dealer or licensed dismantler, the inspection shall be conducted at the location or place of business of the sale, auction, dealer, or the dismantler. The inspection shall be conducted by any motor license agent or a duly authorized employee thereof; provided, the Oklahoma Tax Commission may enter into reciprocal agreements with other states for such inspections to be performed at locations outside the boundaries of this state for vehicles which:

1. Are offered for sale at auction;

2. Have been solely used as vehicles for rent under the ownership of a licensed motor vehicle dealer or a person engaged in the business of renting motor vehicles; or

3. Have not been registered in this or any other state for more than one (1) year.

The inspection shall be certified upon forms prescribed by the Oklahoma Tax Commission. The name and other identification of the authorized person conducting the inspection shall be legibly printed or typed on the form. Prior to any inspection by any employee of a motor license agent, the motor license agent shall notify the Oklahoma Tax Commission of the name and any other identification information requested by the Oklahoma Tax Commission of the authorized person. A signature specimen of the authorized person shall be submitted to the Oklahoma Tax Commission by the employing motor license agent. If the authorization to inspect vehicles is withdrawn or the employer-employee relationship is terminated, the motor license agent, immediately, shall notify the Commission and

return any remaining inspection forms to the Oklahoma Tax Commission. The fee for the inspection shall be Four Dollars (\$4.00). The motor license agent shall retain Three Dollars (\$3.00) of the fee. Fees received by a motor license agent or an authorized employee thereof shall be handled and accounted for in the manner as prescribed by law for any other fees paid to or received by a motor license agent. Out-of-state vehicles brought into this state by a person licensed in another state to sell new or used vehicles to be sold within this state at a motor vehicle auction which is limited to dealer to dealer transactions shall not be required to be inspected, unless said vehicle is purchased by an Oklahoma dealer. Any person licensed in another state to sell new or used motor vehicles, who offers a motor vehicle for sale within this state at a motor vehicle auction which is limited to dealer to dealer transactions, shall not be within the definition of "owner" in Section 1102 of this title, for purposes of Section 1101 et seq. of this title.

N. An out-of-state vehicle which has been rebuilt shall be inspected pursuant to the provisions of Section 1111 of this title. The Department of Public Safety shall train motor license agents in interpreting vehicle identification numbers to assure that it accurately describes the vehicle and to detect rollback or alteration of the odometer. Failure of a motor license agent to inspect the vehicle and make the required notations shall be a misdemeanor punishable by a fine of not more than One Thousand Dollars (\$1,000.00) for the first offense and Five Thousand Dollars (\$5,000.00) for the second offense or subsequent offense, or by imprisonment in the county jail for not more than six (6) months, or by both such fine and imprisonment.

O. The ownership of any vehicle which has been declared a total loss because of theft shall be transferred to the insurer by a salvage title. Upon recovery of the vehicle from theft, the

ownership shall be transferred by an original title, salvage title, or junked title, as may be appropriate based upon an estimate of the amount of loss submitted by the insurer.

P. The owner of any vehicle which is incapable of operation or use on the public roads and has no resale value, except as parts, scrap or junk, may deliver the certificate of title to the vehicle to the Oklahoma Tax Commission for cancellation. Upon verification that any perfected lien against the vehicle has been released, the certificate of title shall be canceled without any fee, charge, or cost required from the owner. The vehicle identification numbers on the certificates of title shall be preserved in the computer files of the Oklahoma Tax Commission for at least five (5) years from the date of cancellation of the certificate of title. The Oklahoma Tax Commission shall prescribe and provide an affidavit form to be completed by the owner of any vehicle for which the certificate of title is canceled. No title or registration shall subsequently be issued for a vehicle for which the certificate of title has been surrendered pursuant to this subsection. The Oklahoma Tax Commission shall prescribe a form for the transfer of ownership of a vehicle for which the certificate of title has been canceled.

Q. The owner of a vehicle which is not within the last ten (10) model years, not roadworthy and not capable of repair for operation or use on the roads and highways shall transfer the vehicle only upon a certificate of ownership prescribed by the Oklahoma Tax Commission, if the certificate of title to the vehicle is lost, has been canceled, or otherwise not available. The prescribed ownership form shall include the names and addresses of the buyer and seller, the driver's license number or social security number of the seller, the make and model of the vehicle, and the public vehicle identification number. If there is no public vehicle identification number, the vehicle shall be inspected by a law enforcement officer to verify the absence of the number on the vehicle and the

prescribed ownership form shall include a signed statement, by such officer, verifying the absence of the number.

The certificate of ownership shall be completed in triplicate. The buyer and seller shall each retain a copy. Within thirty (30) days of the transaction, the seller shall submit one copy to the Oklahoma Tax Commission or a motor license agent accompanied with a fee of Four Dollars (\$4.00). One Dollar (\$1.00) shall be retained by the motor license agent and Three Dollars (\$3.00) shall be deposited in the Tax Commission Reimbursement Fund in the State Treasury.

Upon receipt of the certificate, the Oklahoma Tax Commission shall verify that any perfected lien upon the vehicle has been released. If the lien is not released, the Commission shall mail notice of the transfer to the lienholder at the lienholder's last-known address. If a certificate of title has been issued, it shall be canceled and the vehicle identification number shall be preserved in the computer of the Oklahoma Tax Commission for at least five (5) years. The buyer of the vehicle may not be sued and shall not be liable for monetary damages to the lienholder, however, the vehicle shall be subject to a valid repossession by a lienholder.

R. The Oklahoma Tax Commission shall notify the chief administrative officer of the agency or department responsible for issuing motor vehicle certificates of title in each state in the United States of the types of motor vehicle certificate of title effective in Oklahoma on and after January 1, 1989.

SECTION 2. AMENDATORY 47 O.S. 1991, Section 1113, as last amended by Section 16, Chapter 2, O.S.L. 1994 (47 O.S. Supp. 1994, 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, Section 1101 et seq. of this title,

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~~ The 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 redesign the official vehicle license plates which currently bear the legend "Oklahoma OK" or "Oklahoma is OK!" and substitute therefor the legend "Oklahoma Native America" as further described in this paragraph. 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!" or "Oklahoma OK" until any inventory of such license plates is depleted but the Commission shall not produce or cause to be produced any additional license plates with these legends. Except for personalized license plates, license plates issued for commercial vehicles, and license plates issued for motorcycles and mopeds, the "Oklahoma Native America" emblem shall be a part of all license plates issued after December 31, 1993. The specifications for lettering style and appearance for the legend "Oklahoma Native America" shall be provided to the Commission by the Oklahoma Tourism and Recreation Department. 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;

4. Except as otherwise provided in this subsection, 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; and

5. Within the limits prescribed in this section, the Commission shall design appropriate official license plates for vehicles of the Oklahoma Highway Patrol. ~~Such~~ The license plates shall have the legend "Oklahoma OK" and shall contain the letters "OHP" followed by the state seal and the badge number of the Highway Patrol officer to whom the vehicle is assigned. The words "Oklahoma Highway Patrol" shall also be included on such license plates.

C. Where the applicant has satisfactorily shown that ~~he~~ the applicant owns the vehicle sought to be registered but is unable to produce documentary evidence of ~~his~~ the 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~~ an Oklahoma certificate of title and it shall be unlawful for ~~him~~ the applicant to sell ~~said~~ the vehicle until ~~such~~ the certificate has been obtained in ~~his~~ the name of the applicant.

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~~ the operator's 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~~ The 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~~ The 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 3. AMENDATORY 47 O.S. 1991, Section 1113A, is amended to read as follows:

Section 1113A. A. As used in this section:

1. "First vehicle" means the vehicle from which a license plate is removed and transferred to a second vehicle;

2. "Second vehicle" means the vehicle to which a license plate is transferred after removal from a first vehicle; and

3. "Vehicle" means a passenger vehicle and does not include farm or commercial vehicles.

B. A person may retain the license plate of any vehicle registered to such person for purposes of transferring ~~such~~ the license plate to a second vehicle registered to ~~such~~ the person. The license plate removed from the first vehicle may be transferred to a new or used second vehicle. The procedure for transfer shall be as follows:

1. If the license plate removed from the first vehicle is transferred to a new motor vehicle, the owner shall obtain a replacement license plate from the Commission or one of its motor license agents upon payment of the fee required for a replacement plate and an additional Ten Dollars (\$10.00). The replacement plate shall bear an expiration date that corresponds to the expiration date on the license plate removed from the first vehicle. The replacement plate shall be affixed to the first vehicle immediately upon removal of the existing license plate. The license plate removed from the first vehicle shall be affixed to the second vehicle upon payment by the owner of all applicable registration and license fees. Transfer of a license plate to a new motor vehicle as authorized by this paragraph shall not relieve the owner of payment for registration or license fees applicable to such new motor vehicle as required by this title.

2. If the license plate removed from the first vehicle is transferred to a second vehicle already displaying a license plate, the owner shall obtain the replacement license plate required by paragraph 1 of this subsection. The replacement plate shall be affixed to the first vehicle and shall bear the expiration date of

the license plate removed from the first vehicle. The license plate from the second vehicle shall be removed and returned to the Commission or one of its motor license agents. The license plate removed from the first vehicle shall then be affixed to the second vehicle. The removed plate from the first vehicle shall bear an expiration date identical to the plate removed from the second vehicle.

C. The Oklahoma Tax Commission shall be authorized to promulgate ~~such rules or regulations~~ as may be required to implement the license plate transfers authorized by this section.

D. In the event a person fails to obtain a replacement license plate as provided for in this section within the time prescribed for the registration of the new or used second vehicle, commencing on the thirty-first day a penalty of ~~twenty-five cents (\$0.25) per day~~ Ten Dollars (\$10.00) shall be assessed ~~from the day following the period prescribed for registration to the date of acquisition of the replacement license plate, such penalty to accrue for no more than thirty (30) days, at the end of which time the penalty shall be twice the registration cost of such vehicle.~~

SECTION 4. AMENDATORY 47 O.S. 1991, Section 1115, is amended to read as follows:

Section 1115. A. Unless provided otherwise by statute, the following vehicles shall be registered annually: manufactured homes, mopeds, motorcycles, vehicles registered with a permanent nonexpiring license plate pursuant to Section 1113 of this title, commercial vehicles registered pursuant to the provisions of the International Registration Plan and commercial vehicles registered pursuant to the installment plan provided in subsection ~~F~~ H of Section 1133 of this title. The following schedule shall apply for such vehicle purchased in this state or brought into this state by residents of this state:

1. Between January 1 and March 31, the payment of the full annual fee shall be required;

2. Between April 1 and June 30, the payment of three-fourths (3/4) the annual fee shall be required;

3. Between July 1 and September 30, the payment of one-half (1/2) the annual fee shall be required; and

4. Between October 1 and November 30, one-fourth (1/4) the annual fee shall be required.

License plates or decals for each year shall be made available on December 1 of each preceding year for such vehicles; and any person who purchases such vehicle, manufactured home or motorcycle between December 1 and December 31 of any year shall register it within thirty (30) days from date of purchase and obtain a license plate or Manufactured Home License Registration Decal, as appropriate, for the following calendar year upon payment of the full annual fee. Unless provided otherwise by statute, all annual license, registration and other fees for such vehicles shall be due and payable on January 1 of each year and if not paid by February 1 shall be deemed delinquent.

B. All vehicles, other than those required to be registered according to the provisions of subsection A of this section, shall be registered on a staggered system of registration and licensing on a monthly series basis to distribute the work of registering such vehicles as uniformly and expeditiously as practicable throughout the calendar year. After the end of the month following the expiration date, the license and registration fees for the new registration period shall become delinquent.

C. The following penalties shall apply for delinquent registration fees:

1. For commercial vehicles registered under the provisions of subsection A of this section, a penalty of ~~twenty-five cents (\$0.25)~~ per day shall be added to the license fee of such vehicle for each

~~day the fee is delinquent after January 31. The penalty shall accrue for thirty (30) days. Thereafter, the~~ shall be assessed after the last day of the month following the registration expiration date. The penalty shall be thirty percent (30%) of the annual registration fee, or Two Hundred Dollars (\$200.00), whichever is greater;

2. For commercial vehicles registered under the provisions of subsection B of this section, except those vehicles registered pursuant to Section 1133.1 of this title, a penalty shall be assessed after the last day of the month following the registration expiration date. ~~A penalty of twenty-five cents (\$0.25) per day shall be added to the license fee of such vehicle and shall accrue for one (1) month. Thereafter, the~~ The penalty shall be thirty percent (30%) of the annual registration fee, or Two Hundred Dollars (\$200.00), whichever is greater;

3. For new or used manufactured homes, not registered within thirty (30) days from date of purchase or date such manufactured home was brought into this state, a penalty ~~equal to the registration fee shall be assessed~~ of Twenty-five Dollars (\$25.00) shall be added to the license fee provided the penalty shall not exceed the amount equal to the license fee of the manufactured home;  
or

4. For all other vehicles a penalty shall be assessed after the last day of the month following the expiration date. ~~A penalty of twenty-five cents (\$0.25) per day shall be added to the license fee of such vehicle and shall accrue for three (3) months. Thereafter, the~~ The penalty shall be Twenty-five Dollars (\$25.00), provided that the penalty shall not exceed the amount equal to the license fee of such vehicle.

D. In addition to all other penalties provided in the Oklahoma Vehicle License and Registration Act, Section 1101 et seq. of this title, the following penalties shall be imposed and collected by any

Revenue Enforcement Officer of the Oklahoma Tax Commission upon finding any commercial vehicle being operated in violation of the provisions of the Oklahoma Vehicle License and Registration Act.

The penalties shall apply to any commercial vehicle found to be operating in violation of the following provisions:

1. A penalty in the amount of Fifty Dollars (\$50.00) shall be imposed upon any person found to be operating a commercial vehicle sixty (60) days after the end of the month in which the license plate or registration credentials expire without the current year license plate or registration credential displayed;

2. A penalty in the amount of Fifty Dollars (\$50.00) shall be imposed for any person operating a commercial vehicle subject to the provision of subsection K of Section 1120 of this title without the proper display of, or, carrying in such commercial vehicle, the identification credentials issued by the Oklahoma Tax Commission as evidence of payment of the fee or tax as provided in subsection K of Section 1120 of this title; and

3. A penalty in the amount of One Hundred Dollars (\$100.00) shall be imposed for any person that fails to register any commercial vehicle subject to the Oklahoma Vehicle License and Registration Act.

E. The Tax Commission shall assess the registration fees and penalties for the year or years a vehicle was not registered. For vehicles not registered for two or more years, the registration fees and penalties shall be due only for the current year and one ~~(1)~~ previous year. The Oklahoma Tax Commission shall waive road user fees and penalties for failure to register a vehicle, provided road user fees shall not be waived for the current registration year in cases where ~~said~~ the vehicle is proven to have been inoperable during the registration period. Proof of inoperability may be by, but is not limited to, submission of parts or repair receipts or

such other evidence deemed appropriate by the Oklahoma Tax Commission.

SECTION 5. AMENDATORY 47 O.S. 1991, Section 1125, is amended to read as follows:

Section 1125. A. If the owner of a vehicle becomes employed in this state, the vehicle is deemed to be subject to tax in this state and, within thirty (30) days from the date of employment, shall be registered upon the same terms and conditions that resident owners are required to register such vehicles in this state. However, the owner of the vehicle who is employed in this state and commutes daily from an adjoining state shall be exempt from the provisions in this section.

The penalty for failure to register the vehicle in the manner provided in this subsection shall be ~~equal to the license or registration fee due, and any~~ Twenty-five Dollars (\$25.00) provided the penalty shall not exceed the amount equal to the registration fee of the vehicle. Any such vehicle may be seized and held at any time for any such delinquency and sold for nonpayment of the license or registration fees in the same manner that domestic vehicles may be seized and sold at any time of the year upon ten (10) days' notice.

If the vehicle is detained by a law enforcement officer of this state and it is determined that the owner of ~~such~~ the vehicle has failed to comply with the provisions of this subsection, a penalty of Ten Dollars (\$10.00) shall be assessed in addition to the penalties previously provided in this section. This penalty of Ten Dollars (\$10.00) shall be paid to the pension fund of the law enforcement officer, as defined in Section 1-147 of ~~Title 47 of the Oklahoma Statutes~~ this title, who detained the vehicle.

B. Any student certified as a full-time-equivalent student by an institution of higher learning in this state and being a nonresident of Oklahoma, presently attending any institution of

higher learning, shall not be required to purchase an Oklahoma license plate, provided that the state of residence of such student affords a similar exemption to Oklahoma students attending institutions of higher learning in such state. This exception for nonresident students does not apply when such student registers to vote as a resident in Oklahoma.

C. Any vehicle, including a manufactured home, other than a commercial truck which is owned by a visiting nonresident and is properly registered in its native state for the current year and remains here for any period in excess of sixty (60) days shall be registered upon the same terms and conditions that resident owners are required to register such vehicles in this state. Any vehicle within this state, owned by a nonresident which is not properly registered in its native state for the current year, shall be registered under the same terms and conditions as such domestic vehicles are required to be registered.

SECTION 6. AMENDATORY 47 O.S. 1991, Section 1132, is amended to read as follows:

Section 1132. A. For all vehicles, unless otherwise specifically provided by Section 1101 et seq. of this title, the following vehicle registration fees shall be assessed:

1. A registration fee of Fifteen Dollars (\$15.00) shall be assessed at the time of initial registration by the owner and annually thereafter, for the use of the avenues of public access within this state; and

2. A fee, to be paid annually in lieu of all other taxes both general and local, of one and one-quarter percent (1 1/4%) of the factory delivered price (F.D.P.). For this purpose the factory delivered price shall be rounded off to the nearest One Hundred Dollars (\$100.00).

After the first year's registration in this or any other state, the fee shall be assessed at ninety percent (90%) of the fee

computed and assessed for the first year. Thereafter such fee shall be computed and assessed at ninety percent (90%) of the previous year's fee. The fee shall be so computed and assessed through the twelfth year of registration. The fee thereafter through the twentieth year of registration shall be the same as for the twelfth year of registration. The fee provided by this paragraph shall not be assessed after the twentieth year of registration. The fee provided by this paragraph shall be paid annually for the vehicle registered;

3. Provided that in no event shall the fee for the registration of a vehicle imposed by this subsection exceed the fee paid to register said vehicle for the preceding year; and

4. Provided further, there shall be a credit allowed with respect to the fee for registration of a new vehicle which is a replacement for:

- a. a new original vehicle which is stolen from the purchaser/registant within ninety (90) days of the date of purchase of the original vehicle as certified by a police report or other documentation as required by the Commission, or
- b. a defective new original vehicle returned by the purchaser/registant to the seller within six (6) months of the date of purchase of the defective new original vehicle as certified by the manufacturer.

~~Said~~ The credit shall be in the amount of the fee for registration which was paid for the new original vehicle and shall be applied to the registration fee for the replacement vehicle. In no event ~~will~~ said shall the credit be refunded.

B. If ownership of a vehicle changes, the new owner shall obtain title for and, except in the case of salvage vehicles and manufactured homes, register the vehicle within thirty (30) days of change of ownership and pay the fee provided in paragraph 1 of

subsection A of this section. No new decal shall be issued to the registrant. Thereafter, the owner shall register the vehicle annually on the anniversary date of its initial registration in this state and shall pay the fees provided in paragraphs 1 and 2 of subsection A of this section and receive a decal evidencing such payment. Provided, used motor vehicle dealers shall be exempt from the provisions of this section.

C. In the event the vehicle is not registered, titled and tagged within thirty (30) days from the date of transfer of ownership, the penalty for the failure of the owner of the vehicle to register said vehicle within thirty (30) days shall be ~~twenty-five cents (\$0.25) per day, provided that in no event shall the penalty exceed Twenty-five Dollars (\$25.00)~~ Fifteen Dollars (\$15.00).

SECTION 7. AMENDATORY 47 O.S. 1991, Section 1136, as last amended by Section 1, Chapter 194, O.S.L. 1994 (47 O.S. Supp. 1994, Section 1136), is amended to read as follows:

Section 1136. The Oklahoma Tax Commission is hereby authorized to design and issue appropriate official special license plates as provided by this section.

Special license plates shall not be transferred to any other person but shall be removed from the vehicle upon transfer of ownership and retained. The special license plate may then be used on another vehicle but only after such other vehicle has been registered for the current year with a motor license agent.

~~The Commission shall take applications by October 1 of each year for the following calendar year for special license plates and shall issue such plates to each applicant.~~

Special license plates shall be renewed each year by the Commission or a motor license agent. The Commission shall annually notify by mail all persons issued special license plates. ~~Such~~ The notice shall contain all necessary information and shall contain

instructions for the renewal procedure upon presentation to a motor license agent or the Commission. The license plates shall be issued on a staggered system except for legislative and motorcycle license plates and vintage decals.

Special license plates shall be designed in such a manner as to identify the use and ownership of the vehicle. The special license plates provided by this section are as follows:

1. Political Subdivision Plates - such plates shall be designed for any vehicle owned by any political subdivision of this state and shall be registered for Five Dollars (\$5.00), after having obtained proper Oklahoma certificate of title. Such political subdivisions shall file an annual report with the Commission stating the agency where such vehicle is located. Such license plates shall be permanent in nature and designed in such a manner as to remain with the vehicle for the duration of the life span of the vehicle or until the title is transferred to an owner who is not a political subdivision;

2. Legislative License Plates - such plates shall be designed for persons elected to the Oklahoma Legislature and shall designate the house of the Legislature in which the legislator serves and his district number.

The fee for such plate shall be Five Dollars (\$5.00) and shall be in addition to the regular plate issued to the member and the fees charged therefor;

3. Tax-Exempt or Nonprofit License Plates - such plates shall be designed for:

- a. any motor bus, manufactured home, or mobile chapel and power unit owned and operated by a religious corporation or society of this state holding a valid exemption from taxation issued pursuant to Section 501(a) of the Internal Revenue Code, 26 U.S.C., Section 501(a), and listed as an exempt organization

in Section 501(c)(3) of the Internal Revenue Code, as amended, 26 U.S.C., Section 501(c)(3), and that is used by the corporation or society solely for the furtherance of its religious functions,

- b. any vehicle owned and operated only by nonprofit organizations devoted exclusively to youth programs including, but not limited to, the Girl Scouts and Boy Scouts of America,
- c. any vehicle, except passenger automobiles, owned or operated by nonprofit organizations actually involved in programs for the employment of the handicapped and used exclusively in the transportation of goods or materials for such organization,
- d. any vehicle owned and operated by a nonprofit organization that provides older persons transportation to and from medical, dental and religious services and relief from business and social isolation,
- e. any vehicle owned and operated by a private nonprofit organization that:
  - (1) warehouses and distributes surplus foods to other nonprofit agencies and organizations, and
  - (2) holds a valid exemption from taxation issued pursuant to Section 501(c) of the Internal Revenue Code, as amended, 26 U.S.C., Section 501(c), and listed as an exempt organization in Section 501(c)(3) of the Internal Revenue Code, as amended, and
  - (3) uses such vehicle exclusively for the transportation of such surplus foods, or

f. any vehicle owned and operated by a fire department organized pursuant to Section 592 of Title 18 of the Oklahoma Statutes.

The registration fee shall be Five Dollars (\$5.00).

Any person claiming to be eligible for a tax-exempt or nonprofit license plate under the provisions of this paragraph must have the name of the tax-exempt or nonprofit organization prominently displayed upon the outside of the vehicle, except those vehicles registered pursuant to the provisions of subparagraph (b) of this paragraph, unless such display is prohibited by federal or state law or by state agency rules and regulations. No vehicle shall be licensed as a tax-exempt or nonprofit vehicle unless the vehicle has affixed on each side thereof, in letters not less than two (2) inches high and two (2) inches wide, the name of the tax-exempt or nonprofit organization or the insignia or other symbol of such organization which shall be of sufficient size, shape and color as to be readily legible during daylight hours from a distance of fifty (50) feet while the vehicle is not in motion;

4. Prisoner of War License Plates - such plates shall be designed for honorably discharged or present members of the United States Armed Forces and civilians who were former prisoners of war held by a foreign country and who can provide proper certification of that status. Such persons may apply for a prisoner of war license plate for no more than two vehicles with each vehicle having a rated carrying capacity of one (1) ton or less. The surviving spouse of any deceased former prisoner of war, if said spouse has not since remarried, may apply for a prisoner of war license plate for one vehicle with a rated carrying capacity of one (1) ton or less.

The registration fee shall be Five Dollars (\$5.00);

5. National Guard License Plates - such plates shall be designed for active or retired members of the Oklahoma National Guard.

The fee for such plate shall be Five Dollars (\$5.00) and shall be in addition to all other registration fees provided by this act, Section 1101 et seq. of this title;

6. Air National Guard License Plates - such plates shall be designed for active or retired members of the Oklahoma Air National Guard.

The fee for such plate shall be Five Dollars (\$5.00) and shall be in addition to all other registration fees provided by this act;

7. United States Armed Forces - such plates shall be designed for active, retired, former or reserve members of the United States Armed Forces, and shall identify which branch of service, and carry the emblem and name of either the Army, Navy, Air Force, Marines or Coast Guard, according to the branch of service to which the member belongs or did belong. Former members who have been dishonorably discharged shall not be eligible for such plates. Persons applying for such license plate must show proof of present or past military service by presenting a valid Uniformed Services Identity Card or the United States Department of Defense Form (DD)214.

The fee for such plates shall be Five Dollars (\$5.00) and shall be in addition to all other registration fees provided by this act;

8. Physically Disabled License Plates - such plates shall be designed for persons who are eligible for an insignia as a physically disabled person under the provisions of Section 15-112 of this title. It shall prominently display the international accessibility symbol, which is a stylized human figure in a wheelchair. Upon the death of such physically disabled person, said special license plate shall be returned to the Commission.

There shall be no fee for such plate in addition to the rate provided by this act for the registration of the vehicle.

Any person who is eligible for a physically disabled license plate and whose vehicle has had modifications because of the physical disability of the owner, may register the vehicle for a flat fee of Twenty-five Dollars (\$25.00). This fee shall be in lieu of all other registration fees provided by this act;

9. Disabled Veterans License Plates - such plates shall be designed for persons presenting proper certification from the United States Veteran's Administration or the Armed Forces of the United States certifying such veteran has a service-connected disability rating of fifty percent (50%) or more or that such veteran has been awarded a vehicle by the United States government or receives a grant from the United States Veteran's Administration for the purchase of an automobile due to a service-connected disability rating or due to the loss of use of a limb or an eye. Such persons may apply to the Commission for a disabled veterans license plate or to a motor license agent for a regular license plate for no more than two vehicles with each vehicle having a rated carrying capacity of one (1) ton or less. The surviving spouse of any deceased disabled veteran, if said spouse has not since remarried, may apply for a disabled veterans license plate for one vehicle with a rated carrying capacity of one (1) ton or less.

The registration fee shall be Five Dollars (\$5.00);

10. Congressional Medal of Honor Recipient License Plates - such plates shall be designed for any resident of this state who has been awarded the Congressional Medal of Honor. Such persons may apply for a Congressional Medal of Honor recipient license plate for one vehicle with a rated carrying capacity of one (1) ton or less.

The fee for such plate shall be Five Dollars (\$5.00);

11. Missing In Action License Plates - such plates shall be designed to honor members of the United States Armed Forces who are missing in action. The spouse of such missing person, if said spouse has not since remarried, and each parent of such missing

person may apply for a missing in action license plate upon presenting proper certification that such person is missing in action and that the person making said application is the unremarried spouse or the parent of such missing person. The spouse and each parent of such missing person may each apply for the missing in action license plate for one vehicle with a rated carrying capacity of one (1) ton or less.

The registration fee shall be Five Dollars (\$5.00) and shall be in addition to the regular plate issued and the fees charged therefor;

12. Indian Tribal License Plates - such plates shall be designed for any vehicle of a native American Indian Tribal Association exempted in Sections 201 through 204 of Public Law 97-473 and used by the tribal association exclusively for the furtherance of its tribal functions.

The registration fee shall be Five Dollars (\$5.00);

13. Personalized License Plates - such plates shall be designed and issued for the following:

- a. any person in any combination of numbers or letters from one to a maximum of seven,
- b. persons eligible for two or more of the military decoration special license plates provided for in this section. Such plates may be issued in any combination of emblems. However, such plates shall only display up to three emblems and shall also display any combination of letters or numbers from one to a maximum of three, and
- c. motorcycles in any combination of numbers or letters from one to a maximum of six.

The personalized license plates shall be issued on a staggered system except for motorcycles.

On and after January 1, 1987, persons owning vehicles which are twenty-one (21) years and older are qualified to submit for approval by the Oklahoma Tax Commission or a motor license agent a vintage but expired official Oklahoma license plate which is twenty-one (21) years and older. Upon approval of such personalized plate, the owner shall be issued the annual registration decal which the Commission or agent shall direct to be affixed in close proximity to the mandatory vehicle inspection decal. The Tax Commission shall promulgate a rule which establishes appropriate criteria to be used in the implementation of this act.

The fee for such plate shall be Twelve Dollars (\$12.00) and shall be in addition to all other registration fees provided by this act. Two Dollars (\$2.00) of the personalized tag fee shall be deposited in the Oklahoma Tax Commission Reimbursement Fund to be used for the administration of this act;

14. Antique or Classic Vehicle Plates - such plates shall be designed and issued for any vehicle twenty-five (25) years of age or older, based upon the date of manufacture thereof and which travels on the highways of this state primarily incidental to historical or exhibition purposes only.

The registration fee shall be Five Dollars (\$5.00) and, except as otherwise provided in this subparagraph, shall be in addition to all other registration fees provided by this act. Vehicles issued an antique vehicle license plate pursuant to the provisions of this subparagraph shall be exempt from the registration fee levied by paragraph 1 of subsection A of Section 1132 of this title;

15. Purple Heart Recipient License Plates - such plates shall be designed for any resident of this state who has been awarded the Purple Heart military decoration. Such persons may apply for a Purple Heart recipient license plate for two vehicles with each vehicle having a rated carrying capacity of one (1) ton or less.

The fee for such plate shall be Five Dollars (\$5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act, Section 1101 et seq. of this title;

16. Pearl Harbor Survivor License Plates - such plates shall be designed for any resident of this state who can be verified by the United States Veteran's Administration or the Armed Forces of the United States as being:

- a. a member of the United States Armed Forces on December 7, 1941,
- b. stationed on December 7, 1941, during the hours of 7:55 a.m. to 9:45 a.m. Hawaii time at Pearl Harbor, the island of Oahu, or offshore at a distance not to exceed three (3) miles, and
- c. a recipient of an honorable discharge from the United States Armed Forces.

Such person may apply for a Pearl Harbor Survivor license plate for one vehicle with a rated carrying capacity of one (1) ton or less.

The fee for such plate shall be Five Dollars (\$5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act.

The Oklahoma Tax Commission shall design and make available to any person who is issued a Pearl Harbor Survivor License Plate a commemorative Pearl Harbor decal to commemorate the fiftieth anniversary of Pearl Harbor. Such decal shall include the language "Pearl Harbor 1941-1991" and shall be designed to be easily attached to a license plate. This decal shall be free of charge to those persons issued a Pearl Harbor Survivor License Plate;

17. Iwo Jima License Plates - such plates shall be designed for any resident of this state who can be verified by the United States Veteran's Administration or the Armed Forces of the United States as being:

- a. a member of the United States Armed Forces in February of 1945,
- b. stationed in February of 1945 on or in the immediate vicinity of the island of Iwo Jima, and
- c. a recipient of an honorable discharge from the United States Armed Forces.

Such person may apply for an Iwo Jima license plate for one vehicle with a rated carrying capacity of one (1) ton or less.

Such license plate shall have the legend "Oklahoma OK" and shall contain three letters and three numbers. Between the letters and numbers shall be a logo of the flag-raising at Iwo Jima. Below the letters, logo and numbers, the plate shall contain the words "FEB." at the left, "Iwo Jima" in the center and "1945" at the right. Such plates shall not be subject to the design requirements of any other license plates prescribed by law other than the space for the placement of the yearly decals for each succeeding year of registration after the initial issue.

The fee for such plate shall be Five Dollars (\$5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

18. D-Day Survivor License Plates - such plates shall be designed for any resident of this state who can be verified by the United States Veteran's Administration or the Armed Forces of the United States as being:

- a. a member of the United States Armed Forces on June 6, 1944,
- b. a participant in the Allied invasion of the coast of Normandy on June 6, 1944; provided, if such participation cannot be verified by the United States Veteran's Administration or the Armed Forces of the United States, the Tax Commission may, in its

discretion, accept evidence of such participation from the person applying for the license plate, and

- c. a recipient of an honorable discharge from the United States Armed Forces.

Such person may apply for a D-Day Survivor license plate for one vehicle with a rated carrying capacity of one (1) ton or less.

The fee for such plate shall be Five Dollars (\$5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

19. Killed in Action License Plates - such plates shall be designed to honor members of the United States Armed Forces who were killed in action. The spouse of such deceased person, if said spouse has not remarried, may apply for a killed in action license plate upon presenting proper certification that such person was killed in action and that said person making the application is the unremarried spouse of such deceased person. The spouse may apply for a killed in action license plate for one vehicle with a rated carrying capacity of one (1) ton or less. The registration fee for such plate shall be Five Dollars (\$5.00);

20. University or College Supporter License Plates - such plates shall be designed and issued to any person wishing to demonstrate support to any state-supported university or college. The fee for such plate shall be Twenty-five Dollars (\$25.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act, Section 1101 et seq. of this title. The twenty-five-dollar fee shall be apportioned pursuant to Section 1104.1 of this title;

21. Environmental Awareness License Plates - such plates shall be designed, subject to the criteria to be presented to the Oklahoma Tax Commission by the Department of Environmental Quality in consultation with the State Arts Council, and issued to any person wishing to demonstrate support to implement the statewide general

public environmental education program created pursuant to the provisions of the Oklahoma Environmental Quality Code. Such plates shall be designed and issued to any person in any combination of numbers and letters from one to a maximum of seven, as for personalized license plates. The fee for such plate shall be Twenty-five Dollars (\$25.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. The twenty-five-dollar fee shall be apportioned pursuant to Section 1104.2 of this title. A dealer's license plate issued pursuant to Section 1116.1 or 1128 of this title may be designated an Environmental Awareness License Plate upon payment of the fee imposed by this paragraph and any other registration fees required by the Oklahoma Vehicle License and Registration Act;

22. Military Decoration License Plates - such plates shall be designed for any resident of this state who has been awarded the Distinguished Service Award, the Distinguished Flying Cross, the Bronze Star military decoration or the Silver Star military decoration. Such persons may apply for a military decoration license plate for one vehicle with a rated carrying capacity of one (1) ton or less.

The fee for such plate shall be Five Dollars (\$5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

23. Vietnam Veteran License Plates - such plates shall be designed for honorably discharged or present members of the United States Armed Forces who served in the Vietnam Conflict. Such persons may apply for a Vietnam veteran license plate for one vehicle with a rated carrying capacity of one (1) ton or less.

The fee for such plate shall be Five Dollars (\$5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

24. Round and Square Dance License Plates - such plates shall be designed and issued to any person wishing to demonstrate support for round and square dancing.

The fee for such plate shall be Five Dollars (\$5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

25. Firefighter License Plates - such plates shall be designed for any career or retired firefighter, volunteer or paid.

Firefighters may apply for firefighter plates for up to four vehicles with a rated capacity of one (1) ton or less upon proof of a fire department membership by either an identification card or letter from the Chief of the fire department. The license plate shall have the legend "Oklahoma" in the color Pantone 186C Red and shall contain no more than three letters and three numbers in the color Pantone 301C Blue. Between the letters and numbers shall be the Firefighter Maltese Cross Logo in the color Pantone 186C Red outlined in the color Pantone 301C Blue. Below the letters and the logo shall be the word "Firefighter" in the color Pantone 186C Red. The plates shall not be subject to the design requirements of any other license plates prescribed by law other than the space for the placement of the yearly decals for each succeeding year of registration after the initial issue.

The fee for such plate shall be Twenty Dollars (\$20.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. The Twenty Dollars (\$20.00) for initial registration and succeeding yearly registration shall be apportioned as follows: Fifteen Dollars (\$15.00) shall be deposited to the Oklahoma State Firemen's Museum Building & Memorial Fund for support of the Oklahoma Firefighter Fallen and Living Memorial and Five Dollars (\$5.00) to the Oklahoma Tax Commission;

26. World War II Veteran License Plates - such plates shall be designed to honor honorably discharged former members of the United

States Armed Forces who are residents of this state and who can be verified by the Oklahoma Military Department, the Veterans Administration or the Armed Forces of the United States as having served on federal active duty anytime during the period from September 16, 1940, to December 7, 1945.

Such former members may apply for a World War II Veteran license plate for two vehicles with a rated carrying capacity of one (1) ton or less.

Such license plate shall have the legend "Oklahoma" and shall contain, in the center of the plate, either the Thunderbird Insignia of the 45th Infantry Division in the prescribed red and gold coloring or the emblem of the Army, Navy, Air Force, Marines or Coast Guard according to the branch of service to which the member belonged. For the purpose of license plate identification, the plate shall contain four digits, two digits at the left and two digits at the right of the insignia or emblem. Centered on the bottom of the license plate shall be the words "WORLD WAR II".

The fee for such plate shall be Five Dollars (\$5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

27. Korean War Veteran License Plates - such plates shall be designed to honor honorably discharged former members of the United States Armed Forces who are residents of this state and who can be verified by the Oklahoma Military Department, the Veterans Administration or the Armed Forces of the United States as having served on federal active duty anytime during the period from September 1, 1950, to April 27, 1954.

Such former members may apply for a Korean War Veteran license plate for two vehicles with a rated carrying capacity of one (1) ton or less.

Such license plate shall have the legend "OKLAHOMA" and shall contain, in the center of the plate, either the Thunderbird Insignia

of the 45th Infantry Division in the prescribed red and gold coloring or the emblem of the Army, Navy, Air Force, Marines or Coast Guard according to the branch of service to which the member belonged. For the purpose of license plate identification, the plate shall contain four digits, two digits at the left and two digits at the right of the insignia or emblem. Centered on the bottom of the license plate shall be the word "KOREA".

The fee for such plate shall be Five Dollars (\$5.00) and shall be in addition to all other registration fees required by the Oklahoma License and Registration Act;

28. Wildlife Conservation License Plates - such plates shall be designed, subject to the criteria to be presented to the Oklahoma Tax Commission by the Oklahoma Department of Wildlife Conservation in consultation with the State Arts Council, and issued to any person wishing to demonstrate support for wildlife conservation in this state through the Nongame Wildlife Improvement Fund, provided for in Section 3-310 of Title 29 of the Oklahoma Statutes. Such plates may be designed and issued to any person as for personalized license plates. The fee for the plate shall be Twenty-five Dollars (\$25.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act, Section 1101 et seq. of this title. Twenty Dollars (\$20.00) of the twenty-five-dollar fee shall be apportioned pursuant to paragraph D of Section 3-310 of Title 29 of the Oklahoma Statutes; and

29. Municipal Official License Plates - such plates shall be designed for persons elected to a municipal office in this state and shall designate the name of the municipality and the district or ward in which the municipal official serves. The plates shall only be produced upon application.

The fee for the plate shall be Fifteen Dollars (\$15.00) and shall be in addition to the regular plate issued to the elected municipal official and the fees charged therefor.

Notwithstanding the provisions of Section 1104 of this title, Two Dollars (\$2.00) of each special tag fee shall be deposited to the OTC Reimbursement Fund to be used for the administration of this act.

Use of any vehicle possessing a special license plate for any purpose not specified in this section shall be grounds for revocation of the special license plate and registration certificate.

SECTION 8. AMENDATORY 47 O.S. 1991, Section 1151, as amended by Section 4, Chapter 278, O.S.L. 1994 (47 O.S. Supp. 1994, Section 1151), is amended to read as follows:

Section 1151. A. It shall be unlawful for any person to commit any of the following acts:

1. To lend or to sell to, or knowingly permit the use of by, one not entitled thereto any certificate of title, license plate or decal issued to or in the custody of the person so lending or permitting the use thereof;

2. To alter or in any manner change a certificate of title, registration certificate, license plate or decal issued under the laws of this or any other state;

3. To procure from another state or country, or display upon any vehicle owned by ~~him~~ the person within this state, except as otherwise provided in this act, any license plate issued by any state or country other than this state, unless there shall be displayed upon such vehicle at all times the current license plate or decal assigned to it by the Commission;

4. To drive, operate or move, or for the owner to cause or permit to be driven or moved, upon the roads, streets or highways of this state, any vehicle loaded in excess of its registered laden weight, or which is licensed for a capacity less than the manufacturer's rated capacity as provided for in this act;

5. To operate a vehicle without proper license plate or decal or on which all taxes due the state have not been paid;

6. To buy, sell or dispose of, or have in his possession for sale, use or storage, any secondhand or used vehicle on which the registration or license fee has not been paid, as required by law, and on which vehicle said person neglects, fails or refuses to display at all times the license plate or decal assigned to it;

7. To give a fictitious name or fictitious address or make any misstatement of facts in application for certificate of title and registration of a vehicle;

8. To purchase a license plate on an assigned certificate of title. This particular paragraph shall be applicable to all persons except bona fide registered dealers in used cars who are holders of current and valid used car dealers' licenses;

9. To operate a vehicle upon the highways of this state after the registration deadline for that vehicle without a proper license plate, as prescribed by this act, for the current year;

10. For any owner of a vehicle registered on the basis of laden weight to fail or refuse to weigh or reweigh it when requested to do so by any enforcement officer charged with the duty of enforcing this law;

11. To operate or have ~~in his~~ possession of any vehicle which bears a motor number or serial number other than the original number placed thereon by the factory except a number duly assigned and authorized by the state;

12. For any motor license agent to release a license plate, a manufactured home registration receipt, decal or excise tax receipt to any unauthorized person or source, including any dealer in new or used motor vehicles. Violation of this paragraph shall constitute sufficient grounds for discharge of a motor license agent by the Commission; or

13. To operate any vehicle registered as a commercial vehicle without the lettering requirements of Section 1102 of this title.

Any person convicted of violating the provisions of this subsection shall be deemed guilty of a misdemeanor and upon conviction shall be punished by a fine not to exceed One Hundred Dollars (\$100.00).

B. Except as otherwise authorized by law, it shall be unlawful to:

1. Lend or sell to, or knowingly permit the use of by, one not entitled thereto any certificate of title issued for a manufactured home, manufactured home registration receipt, manufactured home registration decal or excise tax receipt;

2. Alter or in any manner change a certificate of title issued for a manufactured home under the laws of this state or any other state;

3. Remove or alter a manufactured home registration receipt, manufactured home registration decal or excise tax receipt attached to a certificate of title or attach such receipts to a certificate of title with the intent to misrepresent the payment of the required excise tax and registration fees;

4. Buy, sell, or dispose of, or have in his possession for sale, use or storage any used manufactured home on which the registration fees or excise taxes have not been paid as required by law; or

5. Purchase identification, manufactured home registration receipt, manufactured home registration decal or excise tax receipt on an assigned certificate of title.

Anyone violating the provisions of this subsection, upon conviction, shall be guilty of a felony.

C. In the event a new vehicle is not registered within thirty (30) days from date of purchase, the penalty for the failure of the owner of the vehicle to register ~~said~~ the vehicle within thirty (30)

days shall be Twenty-five Dollars (\$25.00), provided that in no event shall the penalty exceed an amount equal to the license fee. ~~Provided however, that the~~ The penalty for new commercial vehicles shall be ~~equal to the license fee for such vehicles~~ thirty percent (30%) of the annual registration fee, or Two Hundred Dollars (\$200.00), whichever is greater.

If a used vehicle is brought into Oklahoma by a resident of this state and is not registered within thirty (30) days, a penalty of ~~twenty-five cents (\$0.25) per day~~ Twenty-five Dollars (\$25.00) shall be charged commencing on the thirty-first day from the date of entry ~~to the date of registration, such penalty to accrue for thirty (30) days, upon failure to register, at the end of which time the penalty shall be~~ Twenty-five Dollars (\$25.00), provided that in within this state. In no event shall the penalty exceed an amount equal to the license fee. ~~Provided however, that~~ However, the penalty for used commercial vehicles shall be ~~equal to the license fee for such vehicles~~ thirty percent (30%) of the annual registration fee, or Two Hundred Dollars (\$200.00), whichever is greater.

D. Any owner who knowingly makes or causes to be made any false statement of a fact required in this section to be shown in an application for the registration of one or more vehicles shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than One Thousand Dollars (\$1,000.00), or shall be imprisoned in the county jail for not more than one (1) year, or both such fine and imprisonment.

E. Self-propelled or motor-driven cycles, known and commonly referred to as "minibikes" and other similar trade names, shall not be registered under the provisions of this act or be permitted to be operated on the streets or highways of this state. ~~Provided that~~ However, minibikes may be operated on the streets when used in a parade. Notwithstanding other provisions of this subsection, minibikes may be registered and operated in this state by food

vendor services upon streets having a speed limit of thirty (30) miles per hour or less.

All minibikes offered for sale in this state shall bear the following notice to the customer:

"This machine is not manufactured or sold for operation on the public streets or highways. Since it is not provided with equipment required by law for street or highway use, all persons are cautioned that any operation of this vehicle upon a public street or highway will be in violation of the motor vehicle laws of this state and will subject the violator to arrest."

Transfers and sales of such vehicles shall be subject to sales tax and not motor vehicle excise taxes.

The provisions of this subsection shall also apply to those motor-driven or operated vehicles known as "golf carts", "go-carts" and other motor vehicles which are manufactured principally for use off the streets and highways.

F. Any person violating paragraph 3 or 6 of subsection A of this section, in addition to the penal provisions provided herein, shall pay as additional penalty a sum equal to the amount of license fees due on such vehicle or registration fees due on a manufactured home known to be in violation and ~~said the amount is hereby declared~~ to shall be a lien upon ~~said the~~ vehicle as provided in this act.

G. Each violation of any provision of this act for each and every day such violation has occurred shall constitute a separate offense.

H. Anyone violating any of the provisions heretofore enumerated in this section shall be guilty of a misdemeanor and upon conviction shall be fined not less than Ten Dollars (\$10.00) and not to exceed One Hundred Dollars (\$100.00).

I. Any violation of any portion of this act where a specific penalty has not been imposed shall constitute a misdemeanor and upon

conviction thereof the person having violated it shall be fined not less than Ten Dollars (\$10.00) and not to exceed One Hundred Dollars (\$100.00).

J. Any provision of Section 1101 et seq. of this title providing for proportional registration under reciprocal agreements and the International Registration Plan that relates to the promulgation of rules and regulations shall not be subject to the provisions of this section.

SECTION 9. AMENDATORY 63 O.S. 1991, Section 4024, is amended to read as follows:

Section 4024. A. In the event a new vessel or a new motor is not registered within thirty (30) calendar days from the date purchased in this state by a resident of this state, the penalty shall be Twenty-five Dollars (\$25.00), provided that in no event shall the penalty exceed an amount equal to the registration fee. The rate of the registration fee shall be fixed and determined by the date of the sale by the dealer of ~~said~~ the new vessel or motor to the purchaser.

B. If a new or used vessel or motor is brought into Oklahoma by a resident of this state and is not registered within thirty (30) calendar days from the date such vessel or motor enters the state as required by the Oklahoma Vessel and Motor Registration Act, the penalty shall be Twenty-five Dollars (\$25.00), provided that in no event shall the penalty exceed an amount equal to the registration fee.

C. If a vessel or motor is purchased or is brought into Oklahoma by a nonresident of this state and such vessel or motor remains over sixty (60) calendar days and is not registered as required by the Oklahoma Vessel and Motor Registration Act, the penalty shall be Twenty-five Dollars (\$25.00).

D. Any person in this state owning a vessel or motor subject to the provisions of this subsection and failing or refusing to file

application for the registration of such vessel or motor and to pay the registration fee as required by the Oklahoma Vessel and Motor Registration Act, within one (1) month after the expiration date, shall be deemed delinquent and there shall be added a penalty of ~~twenty-five cents (\$0.25) per day on the registration fee for each day such registration is delinquent. The penalty for failure to register shall accrue for a three-month calendar period. Thereafter, the penalty shall be Twenty-five Dollars (\$25.00), provided that in.~~ In no event shall the penalty exceed an amount equal to the registration fee.

E. The failure to register any vessel or motor as required by the Oklahoma Vessel and Motor Registration Act shall in addition to penalties, subject ~~such~~ the vessel or motor to the seizure provisions as provided in the Oklahoma Vehicle License and Registration Act.

SECTION 10. AMENDATORY 63 O.S. 1991, Section 4103, is amended to read as follows:

Section 4103. A. There is hereby levied an excise tax of three and one-fourth percent (3 1/4%) of the value of each vessel and motor upon the transfer of legal ownership of any such vessel or motor registered in this state and upon the use of any such vessel or motor registered in this state, and upon the use of any such vessel or motor registered for the first time in this state required to be registered pursuant to the Oklahoma Vessel and Motor Registration Act. The tax hereby levied shall be due at the time of the transfer of legal ownership or first registration in this state of such vessel or motor and shall be collected by the Oklahoma Tax Commission at the time of the issuance of a certificate of title for any such vessel or motor. The excise tax levied by the Oklahoma Vessel and Motor Excise Tax Act shall be delinquent from and after the thirtieth day after the legal ownership or possession of any vessel or motor is obtained. Any person failing or refusing to pay

the tax as herein provided on or before the date of delinquency shall pay, in addition to the tax, a penalty of ~~twenty-five cents~~ ~~(\$0.25) per day for each day of delinquency~~ Twenty-five Dollars (\$25.00), but such penalty shall in no event exceed the amount of the tax.

B. The provisions of this section shall not apply to transfers made without consideration between husband and wife or parent and child.

C. There shall be a credit allowed with respect to the excise tax paid for a new vessel or motor which is a replacement for:

- a. a new original vessel or motor which is stolen from the purchaser/registrant within ninety (90) days of the date of purchase of the original vessel or motor as certified by a police report or other documentation as required by the Commission, or
- b. a defective new original vessel or motor returned by the purchaser/registrant to the seller within six (6) months of the date of purchase of the defective new original vessel or motor as certified by the manufacturer.

~~Said~~ The credit shall be in the amount of the excise tax which was paid for the new original vessel or motor and shall be applied to the excise tax due on the replacement vessel or motor. In no event ~~will said~~ shall the credit be refunded.

SECTION 11. AMENDATORY 68 O.S. 1991, Section 2103, is amended to read as follows:

Section 2103. A. 1. Except as otherwise provided in Sections 2101 through 2108 of this title, there is hereby levied an excise tax upon the transfer of legal ownership of any vehicle registered in this state and upon the use of any vehicle registered in this state and upon the use of any vehicle registered for the first time in this state. The excise tax shall be levied at three and

one-fourth percent (3 1/4%) of the value of each vehicle, except; for any truck or truck-tractor registered under the provisions of subsection A of Section 1133 of Title 47 of the Oklahoma Statutes, for a laden weight or combined laden weight of 54,001 pounds or more, and for any trailer or semitrailer registered under subsection C of Section 1133 of Title 47 of the Oklahoma Statutes, which is primarily designed to transport cargo over the highways of this state and generally recognized as such, the excise tax shall be Ten Dollars (\$10.00). Provided further, this exception shall not apply to special mobilized machinery, trailers, or semitrailers manufactured, modified or remanufactured for the purpose of providing services other than transporting cargo over the highways of this state.

2. The tax hereby levied shall be due at the time of the transfer of legal ownership or first registration in this state of ~~such~~ the vehicle, and shall be collected by the Tax Commission at the time of the issuance of a certificate of title for any such vehicle. In the event an excise tax is collected on the transfer of legal ownership or use of the vehicle during any calendar year, then an additional excise tax must be collected upon all subsequent transfers of legal ownership. The excise tax levied by this section shall be delinquent from and after the thirtieth day after the legal ownership or possession of any vehicle is obtained. Any person failing or refusing to pay the tax as herein provided on or before date of delinquency shall pay in addition to the tax a penalty of ~~twenty-five cents (\$0.25) per day for each day of delinquency~~ Twenty-five Dollars (\$25.00), but such penalty shall in no event exceed the amount of the tax.

B. The excise tax levied in subsection A of this section assessed on all commercial vehicles registered pursuant to Section 1120 of Title 47 of the Oklahoma Statutes, as amended, shall be in lieu of all sales and use taxes levied under Articles 13 and 14 of

this title. The transfer of legal ownership of any motor vehicle as used in this section and Articles 13 and 14 of this title shall include the lease, lease purchase or lease finance agreement involving any truck in excess of eight thousand (8,000) pounds combined laden weight or any truck-tractor provided the vehicle is registered in Oklahoma pursuant to Section 1120 of Title 47 of the Oklahoma Statutes or any trailer, semitrailer or open commercial vehicle registered pursuant to Section 1133 of Title 47 of the Oklahoma Statutes, as amended. The excise tax levied herein shall not be subsequently collected at the end of the lease period if the lessee acquires complete legal title of ~~said~~ the vehicle.

C. The provisions of this section shall not apply to transfers made without consideration between:

1. Husband and wife;
2. Parent and child; or
3. An individual and an express trust which that individual or the spouse, child or parent of that individual has a right to revoke.

D. 1. There shall be a credit allowed with respect to the excise tax paid for a new vehicle which is a replacement for:

- a. a new original vehicle which is stolen from the purchaser/registrant within ninety (90) days of the date of purchase of the original vehicle as certified by a police report or other documentation as required by the Commission, or
- b. a defective new original vehicle returned by the purchaser/registrant to the seller within six (6) months of the date of purchase of the defective new original vehicle as certified by the manufacturer.

2. The credit allowed pursuant to paragraph 1 of this subsection shall be in the amount of the excise tax which was paid for the new original vehicle and shall be applied to the excise tax

due on the replacement vehicle. In no event ~~will said~~ shall the  
credit be refunded.

SECTION 12. This act shall become effective November 1, 1995.

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