

STATE OF OKLAHOMA

2nd Session of the 45th Legislature (1996)

HOUSE BILL NO. 2706

By: Hefner

AS INTRODUCED

An Act relating to aircraft and airports; amending 3 O.S. 1991, Section 256, which relates to registration fees; modifying apportionment of aircraft registration fees; providing an effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 3 O.S. 1991, Section 256, is amended to read as follows:

Section 256. A. Registration fees and taxes on aircraft shall be paid to and collected by the Oklahoma Tax Commission and its agents in the same manner as registration fees and taxes are paid and collected on automobiles.

The registration and reregistration of aircraft shall be subject to the following schedule and rates:

1. Single-engine piston aircraft shall be taxed according to the following Schedule "A":

SCHEDULE "A"

WEIGHT IN POUNDS	FEE
Less than 1,750	\$20.00
1,751 through 2,500	\$35.00

2,501 through 3,500	\$55.00
3,501 through 4,500	\$75.00
4,501 through 5,500	\$95.00
5,501 through 6,500	\$115.00
6,501 through 8,500	\$135.00
8,501 through 10,000	\$185.00
10,001 through 13,000	\$230.00
13,001 through 17,000	\$265.00
17,001 through 20,000	\$300.00
20,001 through 25,000	\$375.00
25,001 through 30,000	\$500.00
30,001 through 40,000	\$625.00
40,001 through 50,000	\$750.00
50,001 through 75,000	\$1,000.00
75,001 through 100,000	\$1,250.00
100,001 and over	\$1,500.00

2. Rotary-wing aircraft shall be taxed at two times the Schedule "A" fee, based on the same weight classifications.

3. Multiengine piston aircraft shall be taxed at three times the Schedule "A" fee, based on the same weight classifications.

4. Turbo-prop aircraft shall be taxed at six times the Schedule "A" fee, based on the same weight classifications.

5. Turbo-jet aircraft shall be taxed at ten times the Schedule "A" fee, based on the same weight classifications.

6. Antique aircraft as defined by the Federal Aviation Administration, sailplanes, balloons, and home-built aircraft shall be subject to a flat-rate fee of Ten Dollars (\$10.00).

7. The fees of this subsection, except those in paragraph 6 of this subsection, shall be reduced at a rate of ten percent (10%) each year following the date of manufacture until the fee is equal to fifty percent (50%) of the original fee, which shall then be the fee for each year thereafter.

8. Every aircraft owner shall have the right to appeal the assessment of the fee as provided for in this subsection, and the Oklahoma Tax Commission shall appraise the aircraft and its avionics as personal property at the fair market value thereof, and shall apply a twelve-percent assessment rate which shall be levied at the appropriate county millage rate.

B. Aircraft purchased after January 1 of each year and subject to registration as provided for in this section shall be registered and taxed on a prorated basis. Registration fees and taxes shall be in lieu of all aircraft ad valorem taxes. All such monies collected shall be paid to the Oklahoma Tax Commission and ~~disbursed as follows:~~

~~1. Three percent (3%) of all such funds shall be paid to the State Treasurer for deposit to the credit of the General Revenue Fund of the State Treasury; and~~

~~2. Ninety-seven percent (97%) of said registration fees and taxes shall be deposited in the Oklahoma Aeronautics Commission Revolving Fund.~~

SECTION 2. This act shall become effective July 1, 1996.

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

45-2-8313

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