

STATE OF OKLAHOMA

2nd Session of the 46th Legislature (1998)

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 1219

By: Weedn

COMMITTEE SUBSTITUTE

(Motor vehicles - motor license agents - duties and
compensation - codification - effective date

emergency)

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

SECTION 1. NEW LAW A new section of law to be codified
in the Oklahoma Statutes as Section 1140.2 of Title 47, unless there
is created a duplication in numbering, reads as follows:

A. In addition to the duties and functions authorized to be
performed by motor license agents pursuant to the provisions of the
Oklahoma Vehicle License and Registration Act, motor license agents
are hereby authorized to perform the following duties relating to
any tax which is payable to, collectible by or administered by the
Oklahoma Tax Commission:

1. Process, receive and issue permits, licenses and
registrations;

2. Accept documents, reports or returns required to be filed
with the Tax Commission and accept payment of remittances required
to be made to the Tax Commission as provided by the tax laws of this
state;

3. Provide information regarding the status of any corporation,
permit or license issued by the Tax Commission, upon written request

and subject to the provisions of Section 205 of Title 68 of the Oklahoma Statutes and any other provision of law relating to the confidentiality of records or information; and

4. Any other duties specified by the Tax Commission relating to the enforcement or administration of any state tax law.

B. Any permit, license or registration issued by a motor license agent, and any document, report, return or remittance accepted by a motor license agent, pursuant to the provisions of this section, shall be deemed on the date of such issuance or acceptance to have been issued or accepted by the Tax Commission.

C. In addition to the amounts authorized to be retained by motor license agents pursuant to the provisions of Section 1141.1 of Title 47 of the Oklahoma Statutes, motor license agents shall be entitled to charge and receive the following fees for duties performed pursuant to the provisions of this section:

1. For each state personal income tax return accepted and electronically transmitted to the Tax Commission, an amount equal to the greater of One Dollar (\$1.00) or ten percent (10%) of any amount of state income taxes to be refunded to the taxpayer as shown on such return, not to exceed a maximum of Thirty-five Dollars (\$35.00);

2. For each permit or license issued, an amount equal to twenty-five percent (25%) of the fee for such permit or license, not to exceed a maximum of Twenty Dollars (\$20.00); and

3. For any other duty performed, a fee as determined by rule promulgated by the Tax Commission.

The fees authorized to be retained by motor license agents pursuant to the provisions of this subsection shall not be included in the maximum sum that may be retained by motor license agents as compensation pursuant to the provisions of Section 1143 of Title 47 of the Oklahoma Statutes.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1143.2 of Title 47, unless there is created a duplication in numbering, reads as follows:

Upon final determination by the Oklahoma Tax Commission of a tax revenue shortage or liability of a motor license agent for reasons other than those specified in Section 1143.1 of Title 47 of the Oklahoma Statutes, the Tax Commission shall require repayment of any amount due from the motor license agent no earlier than one hundred twenty (120) days from the date the shortage or liability occurred or the date the amount was finally determined by the Tax Commission, if the date of such occurrence is not determinable. Such repayment shall be made in semi-monthly payments, which shall be the lesser of one-twenty-fourth of the amount due or twenty-five percent (25%) of the agent fees collected for such semi-monthly period. The Tax Commission is hereby authorized to enter into an agreement with a motor license agent for a repayment schedule over a longer period of time than that provided for herein in its discretion.

SECTION 3. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1146.3 of Title 47, unless there is created a duplication in numbering, reads as follows:

A. At the request of a motor license agent or pursuant to an analysis by the State Auditor and Inspector or review required by the State Auditor and Inspector pursuant to the provisions of Section 1146 of Title 47 of the Oklahoma Statutes, the Oklahoma Tax Commission shall cease processing and conspicuously identify records of motor vehicles for which the fees or penalties associated therewith have not been collected from the vehicle owner as required by the Oklahoma Vehicle License and Registration Act and shall place the title of such vehicles on administrative hold. Such fees or penalties shall not be due from the motor license agent with whom such a vehicle was registered until the earlier of the date such

fees or penalties are collected or twenty-four (24) months from the date of such registration.

B. In the event that a motor license agent notifies a vehicle owner of lost or stolen checks of such owner, the motor license agent shall cease processing and conspicuously identify records of motor vehicles owned by such owner for which fees have been paid with checks that may no longer be honored. The motor license agent shall request the owner to stop payment on any such check and issue a replacement check or otherwise make payment of any and all fees due. The Tax Commission shall have the authority to order processing to continue on the record of any motor vehicle in the event of a dispute between a vehicle owner and a motor license agent as to the original method of payment of fees relating to the vehicle.

SECTION 4. This act shall become effective July 1, 1998.

SECTION 5. 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.

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