

STATE OF OKLAHOMA

1st Session of the 46th Legislature (1997)

COMMITTEE SUBSTITUTE  
FOR  
SENATE BILL NO. 585

By: Gustafson

COMMITTEE SUBSTITUTE

( Motor vehicles and revenue and taxation - commercial vehicles - license fees - penalties - special license plates - apportionment of gross production taxes - electronic funds transfer for payment of taxes - special audit unit - effective date -

emergency )

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

SECTION 1. AMENDATORY 47 O.S. 1991, Section 1102, as last amended by Section 3, Chapter 278, O.S.L. 1994 (47 O.S. Supp. 1996, Section 1102), is amended to read as follows:

Section 1102. As used in ~~this act~~ the Oklahoma Vehicle License and Registration Act:

1. "Cargo van" means a van which was manufactured with seats for only a driver or a driver and a front passenger, in which the area behind the driver does not include any seating. The term "cargo van" shall not include a van manufactured as a cargo van and subsequently converted to a passenger vehicle;

2. "Carrying capacity" means the carrying capacity of a vehicle as determined or declared in tons of cargo or payload by the owner, provided, that such declared capacity shall not be less than the minimum tonnage capacity fixed, listed or advertised by the manufacturer of any vehicle;

~~2.~~ 3. "Certificate of title" means a document which is proof of legal ownership of a motor vehicle as described and provided for in Section 1105 of this title;

~~3.~~ 4. "Chips and oil" or the term "road oil and crushed rock" means, with respect to materials authorized for use in the surfacing of roads or highways in this title or in any equivalent statute pertaining to road or highway surfacing in the State of Oklahoma, any asphaltic materials. Wherever chips and oil or road oil and crushed rock are authorized for use in the surfacing of roads or highways in this state, whether by the Department of Transportation, or by the county commissioners, or other road building authority subject to ~~this act~~ the Oklahoma Vehicle License and Registration Act, asphaltic materials are also authorized for use in such surfacing and construction;

~~4.~~ 5. "Combined laden weight" means the weight of a pick-up truck, cargo van, truck or station wagon truck-tractor and its cargo or payload transported thereon, or the weight of a truck or truck-tractor plus the weight of any trailers or semitrailers together with the cargo or payload transported thereon;

~~5.~~ 6. "Commercial trailer" means any trailer, as defined in Section 1-180 of this title, or semitrailer, as defined in Section 1-162 of this title, when such trailer or semitrailer is used primarily for business or commercial purposes;

~~6.~~ 7. "Commercial trailer dealer" means any person, firm or corporation engaged in the business of selling any new and unused, or used, or both new and used commercial trailers;

~~7.~~ 8. "Commercial vehicle" means any vehicle over ~~eight thousand (8,000)~~ twenty thousand (20,000) pounds combined laden weight used primarily for business or commercial purposes. Each motor vehicle being registered ~~pursuant to the provisions of this section~~ as a commercial vehicle shall have the name of the commercial establishment ~~or the words "Commercial Vehicle"~~

permanently and prominently displayed upon the outside of the vehicle in letters not less than two (2) inches high and two (2) inches wide. Such letters shall be in sharp contrast to the background and shall be of sufficient 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. The Commission or its motor license agents shall make physical inspections of commercial vehicles as provided for in Section 1133.1 of this title, if by law ~~said~~ the vehicles are required to be inspected to verify that ~~said~~ the lettering is permanently displayed as required by this paragraph. A fee of fifty cents (\$0.50) shall be charged for making such inspection. Any commercial vehicle with a combined laden weight of over twenty-six thousand (26,000) pounds registered pursuant to the provisions of Section 1133 of this title shall not be subject to physical inspection by the Commission or its motor license agents. Any commercial vehicle with a combined laden weight of twenty-six thousand (26,000) pounds or less registered pursuant to Section 1133 or 1133.1 of this title shall be subject to physical inspection by the Commission or its motor license agent only at the time the vehicle is first registered in this state and upon the transfer of ownership of such vehicle;

~~8.~~ 9. "Commission" means the Oklahoma Tax Commission;

~~9.~~ 10. "Dealer" means any person, firm, association, corporation or trust who sells, solicits or advertises the sale of new and unused motor vehicles and holds a bona fide contract or franchise in effect with a manufacturer or distributor of a particular make of new or unused motor vehicle or vehicles for the sale of same;

~~10.~~ 11. "Interstate commerce" means any commerce moving between any place in a state and any place in another state or between places in the same state through another state;

~~11.~~ 12. "Laden weight" means the combined weight of a vehicle when fully equipped for use and the cargo or payload transported thereon; provided that in no event shall the laden weight be less than the unladen weight of the vehicle fully equipped for use, plus the manufacturer's rated carrying capacity;

~~12.~~ 13. "Local authorities" means every county, municipality or local board or body having authority to adopt police regulations under the Constitution and laws of this state;

~~13.~~ 14. "Manufactured home" means a structure, transportable in one or more sections, which, in the traveling mode, is eight (8) body feet or more in width or forty (40) body feet or more in length, or, when erected on site, is three hundred twenty (320) or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air conditioning, and electrical systems contained thereon. The term manufactured home shall not include any manufactured home which is owned by a religious corporation or society and is used exclusively for religious purposes. "Mobile home" means a manufactured home transportable in one section. "Sectional home" means a manufactured home transportable in two or more sections. ~~Said~~ The terms defined in this paragraph shall not include any travel trailer or any self-propelled vehicles used as living quarters, whether referred to as motor homes or by any other name. Provided, that trailers or semitrailers used for the transportation of goods or property, other than the personal belongings of the owner of such vehicle, shall not be included in this definition;

~~14.~~ 15. "Manufactured home dealer" means any person, firm or corporation engaged in the business of selling any new and unused, or used, or both new and used manufactured homes. Such information and a valid franchise letter as proof of authorization to sell any

such new manufactured home product line or lines shall be attached to ~~said~~ the application for a dealer license to sell manufactured homes. "Manufactured home dealer" shall not include any person, firm or corporation who sells or contracts for the sale of his or her own personally titled manufactured home or homes. No person, firm or corporation shall be considered a manufactured home dealer as to any manufactured home purchased or acquired by such person, firm or corporation for purposes other than resale; provided, that the restriction set forth in this sentence shall not prevent an otherwise qualified person, firm or corporation from utilizing a single manufactured home as a sales office;

~~15.~~ 16. "Motor license agent" means any person appointed, designated or authorized by the Oklahoma Tax Commission to collect the fees and to enforce the provisions provided for in ~~this act~~ the Oklahoma Vehicle License and Registration Act;

~~16.~~ 17. "New vehicle" or "unused vehicle" means a vehicle which has been in the possession of the manufacturer, distributor or wholesaler or has been sold only by the manufacturer, distributor or wholesaler to a dealer;

~~17.~~ 18. "Nonresident" means any person who is not a resident of this state;

~~18.~~ 19. "Owner" means any person owning, operating or possessing any vehicle herein defined;

~~19.~~ 20. "Passenger vehicle" means a motor vehicle which is principally manufactured for the transportation of persons including, but not limited to, a pick-up truck not used for commercial or farm purposes, van other than a cargo van, conversion van, station wagon or sport utility vehicle;

21. "Person" means any individual, copartner, joint venture, association, corporation, limited liability company, estate, trust, business trust, syndicate, the State of Oklahoma, or any county, city, municipality, school district or other political subdivision

thereof, or any group or combination acting as a unit, or any receiver appointed by the state or federal court;

~~20.~~ 22. "Pick-up truck" means a light duty truck manufactured with an open bed;

23. "Recreational vehicle" means every vehicle which is built on or permanently attached to a self-propelled motor chassis or chassis cab which becomes an integral part of the completed vehicle and is capable of being operated on the highways. In order to qualify as a recreational vehicle pursuant to this paragraph such vehicle shall be permanently constructed and equipped for human habitation, having its own sleeping and kitchen facilities, including permanently affixed cooking facilities, water tanks and holding tank with permanent toilet facilities. Recreational vehicle shall not include manufactured homes or any vehicle with portable sleeping, toilet and kitchen facilities which are designed to be removed from such vehicle;

~~21.~~ 24. "Rental trailer" means all small or utility trailers or semitrailers constructed and suitable for towing by a passenger automobile and designed only for carrying property, when ~~said~~ such trailers or semitrailers are owned by, or are in the possession of, any person engaged in renting or leasing such trailers or semitrailers for intrastate or interstate use or combined intrastate and interstate use;

~~22.~~ 25. "Special mobilized machinery" means special purpose machines, either self-propelled or drawn as trailers or semitrailers, which derive no revenue from the transportation of persons or property, whose use of the highway is only incidental, and whose useful revenue producing service is performed at destinations in an area away from the traveled surface of an established open highway;

~~23.~~ 26. "State" means the State of Oklahoma;

~~24.~~ 27. "Station wagon" means any passenger vehicle which does not have a separate luggage compartment or trunk and which does not have open beds, and has one or more rear seats readily lifted out or folded, whether same is called a station wagon or ranch wagon;

~~25.~~ 28. "Travel trailer" means any vehicular portable structure built on a chassis, used as a temporary dwelling for travel, recreational or vacation use, and, when factory-equipped for the road, it shall have a body width not exceeding eight (8) feet and an overall length not exceeding forty (40) feet, including the hitch or coupling;

~~26.~~ 29. "Travel trailer dealer" means any person, firm or corporation engaged in the business of selling any new and unused, or used, or both new and used travel trailers. Such information and a valid franchise letter as proof of authorization to sell any such new travel trailer product line or lines shall be attached to ~~said~~ the application for a dealer license to sell travel trailers. "Travel trailer dealer" shall not include any person, firm or corporation who sells or contracts for the sale of his or her own personally titled travel trailer or trailers. No person, firm or corporation shall be considered as a travel trailer dealer as to any travel trailer purchased or acquired by such person, firm or corporation for purposes other than resale;

~~27.~~ 30. "Truck" means a motor vehicle of the truck type constructed or used for the transportation or delivery of property and all other motor vehicles of the truck type used for any commercial or industrial purposes including, but not limited to, oil well servicing units. The term "truck" shall not include vehicles of the passenger type that occasionally transport personal property. The term "truck" shall include, but not be limited to, all motor vehicles constructed and especially equipped for use in connection with any construction work or for agricultural or mining enterprises;

31. "Truck-tractor" means a motor vehicle designed and used for drawing other vehicles, but incapable within itself of carrying a load other than a part of the weight of the vehicle and load so drawn;

32. "Used motor vehicle dealer" means "used motor vehicle dealer" as defined in Section 581 of this title;

~~28.~~ 33. "Used vehicle" means any vehicle which has been sold, bargained, exchanged or given away, or used to the extent that it has become what is commonly known, and generally recognized, as a "secondhand" vehicle. This shall also include any vehicle, regardless of age, owned by any person who is not a dealer; and

~~29.~~ 34. "Vehicle" means any type of conveyance or device in, upon or by which a person or property is or may be transported from one location to another upon the avenues of public access within the state. "Vehicle" does not include bicycles, trailers except travel trailers and rental trailers, or implements of husbandry as defined in Section 1-125 of this title. All implements of husbandry used as conveyances shall be required to display the owner's driver's license number or social security number on the rear of the implement in numbers not less than two (2) inches in height.

SECTION 2. AMENDATORY 47 O.S. 1991, Section 1113, as last amended by Section 4, Chapter 22, O.S.L. 1996 (47 O.S. Supp. 1996, Section 1113), is amended to read as follows:

Section 1113. A. 1. Upon the filing of a registration application and the payment of the fees provided for in the Oklahoma Vehicle License and Registration Act, the Oklahoma Tax Commission shall assign to the vehicle described in the application a distinctive number, and issue the owner of the vehicle a certificate of registration and one license plate or a yearly decal for the year that a license plate is not issued. 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~~ the 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.

2. 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 shall be clearly visible at all times. The operation of a vehicle upon which the license plate is covered, overlaid or otherwise screened with any material, whether such material be clear, translucent, tinted or opaque, shall be a violation of this paragraph.

3. 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.

B. The license plates required under the provisions of this title 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 the Oklahoma Vehicle License and Registration 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 and fire departments organized pursuant to Section 592 of Title 18 of the Oklahoma Statutes;

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 for license plates issued for motorcycles and mopeds, all license plates issued after December 31, 1997, shall contain the legend "Oklahoma Native America", and except for special license plates, contain the emblem on the state flag, as provided in Section 91 of Title 25 of the Oklahoma Statutes, in the center of the license plate. All special license plates, as provided in Sections 1136 and 1136.1 of this title, shall contain the legend "Oklahoma" centered at the top of the special license plate and the appropriate design emblem for each specific special license plate on the left one-third (1/3) of the special license plate with the numerals and letters on the right two-thirds (2/3) of the special license plate. The name, or similar name, of the special license plate shall be centered on the bottom of the special license plate unless otherwise specifically provided. Personalized special license plates shall contain the legend "Oklahoma Native America". Except for commercial vehicles subject to proportional registration, all commercial license plates shall contain the legend "Oklahoma" centered at the top of the commercial license plate with the word "Commercial" centered on the bottom of the license plate. For all license plates of whatever kind, all numerals or combination of numerals and letters on the license plate, other than the legends on the top or bottom of the license plate or the emblems, shall be in the color of green. The background of all license plates shall be white.

All license plates and decals shall be made with reflectorized material as a background to the letters, numbers, and characters. 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.

The Commission may continue to issue license plates as provided in paragraph 3 of this subsection until any inventory of such plates is depleted, but the Commission shall not produce or cause to be produced any additional license plates as provided in paragraph 3 of this subsection;

5. Except as otherwise provided in this subsection, the Commission shall design appropriate official license plates for all state vehicles. The license plates shall be designed in accordance with the provisions of paragraph 4 of this subsection for special license plates. 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;

~~5.~~ 6. Within the limits prescribed in this section, the Commission shall design appropriate official license plates for vehicles of the Oklahoma Highway Patrol. 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;

~~6.~~ 7. Within the limits prescribed in this section, the Commission shall design appropriate official license plates for vehicles of the Oklahoma Capitol Patrol. Such license plates shall have the legend "Oklahoma ~~OK~~" and shall contain the letters "OCP" followed by the state seal and badge number of the Oklahoma Capitol Patrol officer to whom the vehicle is assigned. The words "Oklahoma Capitol Patrol" shall also be included on such license plates; and

~~7.~~ 8. Within the limits prescribed in this section, the Commission shall design appropriate official license plates for vehicles of the Oklahoma Lake Patrol. Such license plates shall have the legend "Oklahoma ~~OK~~" and shall contain the letters "OLP" followed by the state seal and badge number of the Oklahoma Lake

Patrol officer to whom the vehicle is assigned. The words "Oklahoma Lake Patrol" shall also be included on such license plates.

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

D. The certificate of registration provided for in this section shall be in convenient form, and the certificate of registration, or a certified copy or photostatic copy thereof, duly authenticated by the Commission, shall be carried at all times in or upon commercial vehicles so registered, in such manner as to permit a ready examination thereof upon demand by any peace officer of the state or duly authorized employee of the Department of Public Safety. Any such officer or agent may seize and hold such commercial vehicle when the operator of the same does not have the registration certificate in 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. 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. 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 license plate to a second vehicle registered to such 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 ~~;~~ and

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, ~~a penalty of twenty-five cents (\$0.25) per day~~ there 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~~  
interest in the amount of two percent (2%) of the unpaid  
registration fees per month until paid in addition to a penalty of  
Five Dollars (\$5.00) per month. If the vehicle is not registered  
within one hundred twenty (120) days, there shall be assessed  
interest in the amount of three percent (3%) of the unpaid  
registration fees per month until paid in addition to a penalty of  
Fifteen Dollars (\$15.00) per month.

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 ~~¶~~ 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 there~~ shall be added to the license fee of such vehicle ~~for each day, if~~ the fee is delinquent after January 31. ~~The penalty shall accrue for thirty (30) days. Thereafter, the penalty shall be thirty percent (30%) of the annual registration fee, or Two Hundred Dollars (\$200.00), whichever is greater, interest in the amount of two percent (2%) of the unpaid registration fees per month until paid in addition to a penalty of Five Dollars (\$5.00) per month. If the vehicle is not registered by May 31, there shall be assessed interest in the amount of three percent (3%) of the unpaid registration fees per month until paid in addition to a penalty of Fifteen Dollars (\$15.00) per month;~~

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 penalty shall be thirty percent (30%) of the annual registration fee, or Two Hundred Dollars (\$200.00), whichever is greater,~~ there shall be assessed interest in the amount of two percent (2%) of the unpaid registration fees per month until paid in addition to a penalty of Five Dollars (\$5.00) per month. If the vehicle is not registered within one hundred twenty (120) days, there shall be assessed interest in the amount of three percent (3%) of the unpaid registration fees per month until paid in addition to a penalty of Fifteen Dollars (\$15.00) per month;

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~~ there shall be assessed interest in the amount of two percent (2%) of the unpaid registration fees per month until paid in addition to a penalty of Five Dollars (\$5.00) per month. If the manufactured home is not registered within one hundred twenty (120) days, there shall be assessed interest in the amount of three percent (3%) of the unpaid registration fees per month until paid in addition to a penalty of Fifteen Dollars (\$15.00) per month; or

4. For all other vehicles ~~a penalty shall be assessed,~~ after the last day of the month following the expiration date, there shall be assessed interest in the amount of two percent (2%) of the unpaid registration fees per month until paid in addition to a penalty of Five Dollars (\$5.00) per month. If the vehicle is not registered within one hundred twenty (120) days, there shall be assessed interest in the amount of three percent (3%) of the unpaid registration fees per month until paid in addition to a penalty of

~~Fifteen Dollars (\$15.00) per month. 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 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 1128, as amended by Section 2, Chapter 93, O.S.L. 1993 (47 O.S. Supp. 1996, Section 1128), is amended to read as follows:

Section 1128. A. Every person manufacturing or having a contract to sell new vehicles in this state shall file a verified application for a general distinctive number for all new vehicles owned or controlled by the manufacturer or dealer; provided, the Oklahoma Tax Commission shall issue a license to sell such new motor vehicles only for those types of new vehicles for which the applicant has a sales contract or franchise; provided, further, that no license shall be issued to any applicant that has not complied with the provisions of Sections 561 through 568 of this title and does not hold a current license issued by the Oklahoma Motor Vehicle Commission pursuant thereto. A separate manufacturer's or dealer's license shall be required for each separate county within which such manufacturer or dealer has an established place of business and upon payment of a license fee of Ten Dollars (\$10.00) there shall be assigned and issued to such manufacturer or dealer a Certificate of Registration and one license plate which shall be displayed upon each vehicle of such manufacturer or dealer when same is operated, driven, or displayed on any street, road, or highway, in the same manner as hereinbefore provided for vehicles owned by other persons.

Such a manufacturer or dealer in new vehicles may obtain as many additional license plates as may be desired, upon the payment of the sum of Ten Dollars (\$10.00) for each additional plate; provided that no such license plate issued to any manufacturer or dealer shall be used or displayed upon any secondhand or used vehicle, or upon any new vehicle which is used for a service car, or private use, or for hire. Any person, with consent of the dealer, may operate a motor vehicle, with the dealer's tag affixed, while contemplating purchase, so long as this intent is limited to a consecutive seventy-two-hour period, or a weekend. An individual holding a valid salesman's license issued by the Oklahoma Motor Vehicle Commission shall not be subject to this limitation. If such person also buys and sells used vehicles, ~~he~~ the person shall, after obtaining ~~his~~ a new motor vehicle dealer's license from the Oklahoma Motor Vehicle Commission, also obtain a used motor vehicle dealer's license, from the Used Motor Vehicle and Parts Commission, the cost of which shall be as prescribed in Section 1101 et seq. of this title.

B. Each dealer and used motor vehicle dealer shall keep a record of the purchase and sale of each motor vehicle ~~he~~ the dealer buys or sells, which shall show the name of the seller or buyer as the case may be, and a complete description of the vehicle purchased or sold, and such other information as the Commission may prescribe.

C. Application for manufacturer's or dealer's license must show that such dealer or manufacturer has not violated any of the provisions of this section; and such license shall be nonassignable; and any such license may be suspended temporarily or revoked by the Commission for violation or failure to comply with this section, provided, the holder of such license shall be given ten (10) days' notice of hearing to suspend or cancel such license. If any such person subject to any of the licenses required in this section fails to obtain it when due, ~~a penalty of twenty-five cents (\$0.25) per~~

~~day on each such license shall be charged in the same manner as is now provided on delinquent motor vehicle registrations, and after a period of thirty (30) days such penalty shall be equal to the license fee~~ there shall be assessed interest in the amount of two percent (2%) of the unpaid license fees per month until paid in addition to a penalty of Five Dollars (\$5.00) per month. If the license fees are not paid within one hundred twenty (120) days, there shall be assessed interest in the amount of three percent (3%) of the unpaid license fees per month until paid in addition to a penalty of Fifteen Dollars (\$15.00) per month. It shall be the duty of every person licensed to sell new or used motor vehicles to advise each purchaser in writing about ~~his~~ the title requirements and payment of any taxes due. Each used motor vehicle must display a proper Oklahoma license plate or a used dealer's license plate. Dealers failing to comply with provisions of this section shall be responsible for all taxes due on such sales or on such vehicles.

D. Every person engaged in the business of transporting and delivering new or used vehicles by driving, either singly or by towbar, saddle mount or full mount method, or any combination thereof, from the manufacturer to the dealer and using the public highways of this state, l shall file with the Commission a verified application for in-transit license plates to identify such vehicles. The application shall provide for a general distinctive number for all vehicles so transported. Upon payment of a license fee of Ten Dollars (\$10.00), l there shall be assigned and issued to such person one in-transit plate. Such in-transit plate shall be used by such person only on vehicles when so transported. Such person may obtain as many additional in-transit plates as desired upon payment of a fee of Ten Dollars (\$10.00) for each additional plate. Provided, a used motor vehicle dealer shall use a used dealer license plate in lieu of the in-transit license plate for transporting a used motor vehicle and, in such cases, shall be exempt from making application

for an in-transit license plate. Provided further, only a person who possesses a certificate issued by the Interstate Commerce Commission or the Corporation Commission to engage in the business of transporting and delivering manufactured homes for hire may use the in-transit license plates obtained by them as herein authorized for transporting new or used manufactured homes from one location to another location within Oklahoma or from a point in another state to a point in this state. Nothing contained in this section shall relieve any person from the payment of license fees otherwise provided by law. When the Commission deems it advisable and in the public interest, it may require the holder of any in-transit license, or any person making application therefor, to file a proper surety bond in any amount it deems proper, not to exceed Ten Thousand Dollars (\$10,000.00).

E. The Oklahoma Tax Commission shall issue dealer licenses to new and used manufactured home dealers, new and used travel trailer dealers and new and used commercial trailer dealers.

F. All licenses provided for in this section shall expire on December 31 of each year.

SECTION 6. AMENDATORY 47 O.S. 1991, Section 1132, as amended by Section 1, Chapter 10, O.S.L. 1995 (47 O.S. Supp. 1996, 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~~ the 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/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.

~~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~~ the credit be refunded.

B. Upon every transfer or change of ownership of a vehicle, 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 in addition to any other fees provided for in this subsection. 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)~~ there shall be assessed interest in the amount of two percent (2%) of the unpaid registration fees per month until paid in addition to a penalty of Five Dollars (\$5.00) per month. If the vehicle is not registered within one hundred twenty (120) days, there shall be assessed interest in the amount of three percent (3%) of the unpaid registration fees per month until paid in addition to a penalty of Fifteen Dollars (\$15.00) per month.

SECTION 7. AMENDATORY 47 O.S. 1991, Section 1133, as last amended by Section 46, Chapter 259, O.S.L. 1993 (47 O.S. Supp. 1996, Section 1133), is amended to read as follows:

Section 1133. A. The following license fees shall be paid annually to the Oklahoma Tax Commission upon the registration of the following vehicles:

For each commercial vehicle and for each pick-up truck, cargo van, truck or truck-tractor used primarily for business or commercial purposes over ~~eight thousand (8,000)~~ twenty thousand (20,000) pounds as defined in Section 1102 of this title, the license fee shall be based on the combined laden weight of the vehicle or combination of vehicles. The license fees shall be computed and assessed at the following rates:

<del>1.</del>	<del>From 8,001 pounds to 15,000 pounds</del>	<del>\$ 95.00</del>
<del>2.</del>	<del>From 15,001 pounds to 18,000 pounds</del>	<del>120.00</del>
<del>3.</del>	<del>From 18,001</del> <u>20,001</u> pounds to 21,000 pounds	<u>\$ 155.00</u>
<del>4.</del>	<u>2.</u> From 21,001 pounds to 24,000 pounds	190.00
<del>5.</del>	<u>3.</u> From 24,001 pounds to 27,000 pounds	225.00
<del>6.</del>	<u>4.</u> From 27,001 pounds to 30,000 pounds	260.00
<del>7.</del>	<u>5.</u> From 30,001 pounds to 33,000 pounds	295.00
<del>8.</del>	<u>6.</u> From 33,001 pounds to 36,000 pounds	325.00
<del>9.</del>	<u>7.</u> From 36,001 pounds to 39,000 pounds	350.00
<del>10.</del>	<u>8.</u> From 39,001 pounds to 42,000 pounds	375.00
<del>11.</del>	<u>9.</u> From 42,001 pounds to 45,000 pounds	400.00
<del>12.</del>	<u>10.</u> From 45,001 pounds to 48,000 pounds	425.00
<del>13.</del>	<u>11.</u> From 48,001 pounds to 51,000 pounds	450.00
<del>14.</del>	<u>12.</u> From 51,001 pounds to 54,000 pounds	475.00
<del>15.</del>	<u>13.</u> From 54,001 pounds to 57,000 pounds	648.00
<del>16.</del>	<u>14.</u> From 57,001 pounds to 60,000 pounds	681.00
<del>17.</del>	<u>15.</u> From 60,001 pounds to 63,000 pounds	713.00
<del>18.</del>	<u>16.</u> From 63,001 pounds to 66,000 pounds	746.00
<del>19.</del>	<u>17.</u> From 66,001 pounds to 69,000 pounds	778.00
<del>20.</del>	<u>18.</u> From 69,001 pounds to 72,000 pounds	817.00
<del>21.</del>	<u>19.</u> From 72,001 pounds to 73,280 pounds	857.00
<del>22.</del>	<u>20.</u> From 73,281 pounds to 74,000 pounds	870.00
<del>23.</del>	<u>21.</u> From 74,001 pounds to 75,000 pounds	883.00
<del>24.</del>	<u>22.</u> From 75,001 pounds to 76,000 pounds	896.00
<del>25.</del>	<u>23.</u> From 76,001 pounds to 77,000 pounds	909.00

<del>26.</del> <u>24.</u>	From 77,001 pounds to 78,000 pounds	922.00
<del>27.</del> <u>25.</u>	From 78,001 pounds to 79,000 pounds	935.00
<del>28.</del> <u>26.</u>	From 79,001 pounds to 80,000 pounds	948.00
<del>29.</del> <u>27.</u>	From 80,001 pounds to 81,000 pounds	961.00
<del>30.</del> <u>28.</u>	From 81,001 pounds to 82,000 pounds	974.00
<del>31.</del> <u>29.</u>	From 82,001 pounds to 83,000 pounds	987.00
<del>32.</del> <u>30.</u>	From 83,001 pounds to 84,000 pounds	1000.00
<del>33.</del> <u>31.</u>	From 84,001 pounds to 85,000 pounds	1013.00
<del>34.</del> <u>32.</u>	From 85,001 pounds to 86,000 pounds	1026.00
<del>35.</del> <u>33.</u>	From 86,001 pounds to 87,000 pounds	1039.00
<del>36.</del> <u>34.</u>	From 87,001 pounds to 88,000 pounds	1052.00
<del>37.</del> <u>35.</u>	From 88,001 pounds to 89,000 pounds	1065.00
<del>38.</del> <u>36.</u>	From 89,001 pounds to 90,000 pounds	1078.00

~~B. After the fifth year's registration in this or any other state, the license fee upon any truck registered on a basis of the combined laden weight not in excess of fifteen thousand (15,000) pounds shall be assessed at fifty percent (50%) of the fee computed and assessed for each of the first five (5) years. On the seventh and all subsequent years of registration in this or any other state, on such truck, such license fees shall be assessed and computed at fifty percent (50%) of the amount due on the sixth year's registration. In no event shall such annual license fee on any truck be less than Ten Dollars (\$10.00) nor shall the annual license fee of any truck-tractor be less than Ninety-five Dollars (\$95.00).~~

~~C.~~ In addition to the fees required by subsection A of this section, there shall be paid a registration fee of Forty Dollars (\$40.00) upon the first registration in this state ~~after the effective date of this act~~ and upon the transfer of ownership of any commercial trailer or semitrailer designed to be pulled and usually pulled by a truck or truck-tractor.

Thereafter, a fee of Four Dollars (\$4.00) shall be paid annually for each trailer or semitrailer. The fee of Four Dollars (\$4.00)

shall be due and payable on January 1 of each year and shall be the only fee due on any trailer or semitrailer registered under this section.

Upon the payment of the registration fee of Forty Dollars (\$40.00), a nonexpiring registration certificate and identification plate shall be issued for each trailer or semitrailer. The nonexpiring identification plate shall remain displayed on the trailer or semitrailer for which the identification plate is issued until such trailer or semitrailer is sold or removed from service.

A receipt shall be issued upon the payment of the annual fee. The receipt shall show the total fee paid for one or more trailers or semitrailers. The receipt shall be retained by the owner of any trailer or semitrailer for a period of three (3) years and shall be subject to audit by the Oklahoma Tax Commission.

Any trailer or semitrailer licensed pursuant to this section shall not be permitted to be operated on the highways of this state when such trailer or semitrailer is being operated by a resident of this state, or is being operated by a person operating a vehicle or vehicles domiciled in this state and required by law to be licensed in Oklahoma, unless the pulling truck or truck-tractor has been licensed pursuant to this section. In no event shall any truck, truck-tractor, trailer, or semitrailer used in the furtherance of any commercial enterprise be permitted to operate on the highways of this state or register at a smaller license fee than that prescribed in this section except as provided in this section.

~~D.~~ C. For the fiscal year beginning July 1, 1994, and for each fiscal year thereafter, notwithstanding the provisions of Section 1104 of this title, the first Four Hundred Thousand Dollars (\$400,000.00) of all monies collected pursuant to subsections A and B ~~and C~~ of this section shall be paid by the Oklahoma Tax Commission to the State Treasurer of the State of Oklahoma who shall deposit same each fiscal year, or such lesser amount as may accrue each

fiscal year, under the provisions of this section to the credit of the General Revenue Fund of the State Treasury. All monies collected in excess of Four Hundred Thousand Dollars (\$400,000.00) each fiscal year shall be apportioned as provided in Section 1104 of this title.

~~E.~~ D. If any vehicle is used for a purpose other than that for which it has been registered, the owner of the vehicle shall be required to immediately reregister the vehicle at the appropriate rate. If any vehicle is placed or operated upon any street, road or highway of this state with a laden weight in excess of that for which it is licensed, the license fee for such increased laden weight shall become due, and the owner of the vehicle shall be required to immediately reregister the vehicle at the increased rate. Provided that, in either event there shall be credited upon the increased license fee for such reregistration for any portion of the year or period remaining after the change in use or increase in laden weight shall have occurred a proportionate part of the license fees previously paid. If this reregistration is made voluntarily by the owner, the ratable proportion of the credit allowed shall be determined as of the date the reregistration is voluntarily made. If the reregistration is not voluntarily made but occurs as a result of the discovery by any enforcement officer of an improper operation of the vehicle, that shall be considered prima facie evidence that it has been improperly registered for the entire portion of the year covered by the improper registration. Provided further that the ratable credit shall be allowed only on the first reregistration of any vehicle during any calendar year. If, during the calendar year, subsequent changes of license plate are desired, the ratable credit shall not be allowed but the owner of the vehicle shall be required to pay the license fee due for that portion of the calendar year remaining without benefit of any additional credits. No motor vehicle owner shall ~~have in his possession~~ possess at any time more

than one license plate for any vehicle owned by ~~him~~ such owner. No reregistration shall be made until the current license plate previously issued has been surrendered.

Any person who has paid a fee under the terms and provisions of this subsection may at any time within one (1) year after the payment of such fee file with the Commission a claim under oath for refund stating the grounds therefor; provided the Commission shall allow refunds only where the amount of tax paid has been erroneously computed or determined through clerical errors or miscalculations. No refund shall be allowed by the Commission of a tax paid by the person where such payment is made through a mistake as to the legal misinterpretation or construction of the provisions of this section. Any refunds made by the Commission pursuant to this subsection shall be made out of any monies collected pursuant to this subsection and which have not been apportioned.

~~F.~~ E. The annual license fee required by this section is intended to cover only the motor vehicle for which it is issued. The Commission upon application, when a licensed truck-tractor has been destroyed by fire or accident, shall credit the unused portion of the annual license fee of ~~said~~ the vehicle toward the license fee of a replacement vehicle of equal registered weight. The amount of credit shall not exceed the license fee due on the replacement vehicle. The Commission shall not be required to make a refund. If the replacement vehicle is to be registered at a greater weight, the applicant shall pay an additional sum equivalent to the difference between the unused portion of the annual license fee for the original motor vehicle and the license fee due for the replacement motor vehicle.

~~G.~~ F. The license fees provided for in this section shall be paid each year whether or not the vehicle is operated on the public highway.

H. G. Notwithstanding the provision of any other statute in respect to the time for payment of license fees on motor vehicles, if the total amount of the annual license fees due from any resident owner, either individual, partnership, or Oklahoma corporation, upon the registration, on or before January 15 of any year, of commercial trucks, truck-tractors, trailers or semitrailers exceeds the sum of One Thousand Dollars (\$1,000.00), ~~said~~ such license fees may be paid in equal semiannual installments. The first installment shall be paid at the time of the application for registration of ~~said~~ the vehicles and not later than January 15 of each year, and the second installment shall be paid on or before ~~the first day of~~ July 1 of ~~said~~ each year.

This subsection shall not operate to reduce the amount of the license fees due. If any installment is not paid on or before the date due, all unpaid installments of license fees for such year on each vehicle shall be deemed delinquent and immediately due and payable, and ~~there shall be added a penalty of twenty-five cents (\$0.25) per day to the balance of the license fee due on each vehicle for each day the balance remains unpaid up to thirty (30) days, after which the penalty due on each vehicle shall be Twenty-five Dollars (\$25.00)~~ there shall be assessed interest in the amount of two percent (2%) of the unpaid registration fees per month until paid in addition to a penalty of Five Dollars (\$5.00) per month. If the installment payment is not made within one hundred twenty (120) days, there shall be assessed interest in the amount of three percent (3%) of the installment payment per month until paid in addition to a penalty of Fifteen Dollars (\$15.00) per month. The penalty for vehicles registered by weight in excess of ~~eight thousand (8,000)~~ twenty thousand (20,000) pounds shall be an amount equal to the license fee. On and after the ~~30th~~ thirtieth day each such vehicle involved shall be considered as improperly licensed and as not currently registered, and all of the provisions of the



Oklahoma Vehicle License and Registration Act relating to enforcement, including the provisions for the seizure and sale of vehicles not registered and not displaying current license plates, shall apply to ~~said~~ such vehicles.

All fees and taxes levied by ~~this act~~ the Oklahoma Vehicle License and Registration Act shall become and remain a first lien upon the vehicle upon which ~~said~~ the fees or taxes are due until paid. ~~Said lien,~~ which shall have priority to all other liens. Provided further, that no title to any vehicle may be transferred until the unpaid balance on the vehicle has been paid in full. Provided that any unpaid balance of ~~said~~ license fees shall remain and become a lien against any and all property of the owner, both real and personal, for so long as any license tag fee balance shall remain unpaid. Provided further, that any unpaid balance under these provisions shall be immediately due and payable by the owner if any vehicle is sold, wrecked, or otherwise retired from service.

Any person electing to pay license fees on a semiannual installment basis, as herein authorized, shall be required to purchase a new license tag for the last half and shall pay the sum of Four Dollars (\$4.00) for each tag to cover the costs of ~~said~~ the license tags; ~~said~~. The license tags for each half of a year shall be plainly marked in designating the half of the year for which they were issued. A validation sticker may be used in lieu of a metal tag where appropriate. Such license tag fee shall be, in addition to the license fees or any other fees, collected on each application as provided by statute and shall be apportioned according to the provisions of Section 1104 of this title.

~~F.~~ H. Any person pulling or towing any vehicle intended to be resold, into or through this state, shall pay a fee of Three Dollars (\$3.00) for the vehicle towing and Three Dollars (\$3.00) for the one being towed. It shall be unlawful to operate any series of such units on the public highways of this state at a distance closer than

five hundred (500) feet from each other. All fees and taxes levied by the terms and provisions of this section shall become and remain a first lien upon the vehicle upon which ~~said~~ the fees or taxes are due until paid. ~~Said lien, which~~ shall be prior, superior, and paramount to all other liens of whatsoever kind or character.

J. I. In addition to any other penalties prescribed by law, the following penalty shall be imposed upon any owner or operator of a commercial vehicle, pick-up truck, cargo van, truck or truck-tractor registered under the provisions of this section when the laden weight or combined laden weight of such vehicle is found to be in excess of that for which registered. The penalty shall be imposed each and every time a vehicle is found to be in violation of the registered laden weight or combined laden weight.

The penalty shall be Twenty Dollars (\$20.00) when such vehicle exceeds the laden weight or combined laden weight by 2,001 pounds; thereafter, an additional Twenty Dollars (\$20.00) shall be imposed for each additional one thousand pounds or fraction thereof of weight in excess of the registered laden weight or combined laden weight.

SECTION 8. AMENDATORY 47 O.S. 1991, Section 1133.1, as last amended by Section 1, Chapter 19, O.S.L. 1994 (47 O.S. Supp. 1996, Section 1133.1), is amended to read as follows:

Section 1133.1 A. Any vehicle, including a ~~station wagon as defined in paragraph 22 of Section 1102 of this title~~ pick-up truck, cargo van, truck or truck-tractor, which has a combined laden weight of ~~eight thousand (8,000)~~ twenty thousand (20,000) pounds or less and is used primarily for business or commercial purposes may be registered, pursuant to Section 1133 of this title, as a commercial vehicle having a combined laden weight ~~over eight thousand (8,000)~~ from twenty thousand one (20,001) pounds and less than fifteen thousand and one (15,001) to twenty-four thousand (24,000) pounds; provided, a passenger vehicle shall not be registered as a

commercial vehicle pursuant to the provisions of this section. ~~Said~~  
The registration application shall state that such vehicle ~~or~~  
~~station wagon, pick-up truck, cargo van, truck or truck-tractor~~ is  
used for business or commercial purposes. ~~Such~~

B. For the first year of registration, such vehicles ~~or station~~  
~~wagons, pick-up trucks, cargo vans, trucks or truck-tractors~~  
registered pursuant to this section shall be assessed the license  
fees provided by Section 1132 of this title. The owner of the  
vehicle, pick-up truck, cargo van, truck or truck-tractor may apply  
to the Oklahoma Tax Commission for a refund of the amount of  
registration fees paid over and above the amount provided for such  
commercial vehicle pursuant to Section 1133 of this title. All  
claims for refund authorized by this subsection shall be received by  
and in the possession of the Tax Commission on or before June 30 of  
each year for registration fees paid during the preceding calendar  
year. The provisions of this subsection shall not apply if an owner  
registers three or more vehicles, pick-up trucks, cargo vans, trucks  
or truck-tractors pursuant to the provisions of this section at one  
time.

~~B.~~ C. Any person claiming the right to register a vehicle ~~or~~  
~~station wagon, pick-up truck, cargo van, truck or truck-tractor~~  
pursuant to subsection A of this section shall sign an affidavit  
attesting to the fact that such person conducts a business or  
commercial enterprise or is employed by a person conducting a  
business or commercial enterprise that uses ~~said~~ the vehicle ~~or~~  
~~station wagon, pick-up truck, cargo van, truck or truck-tractor~~  
primarily for the use of that business or commercial enterprise.  
Any person who signs ~~said~~ an affidavit as required by this  
subsection when such person does not believe the information in ~~said~~  
the affidavit is true or knows that it is not true, upon conviction,  
shall be guilty of perjury and shall be punished as provided for by  
law.

~~C.~~ D. Upon initial registration by a person of a vehicle ~~or station wagon, pick-up truck, cargo van, truck or truck-tractor~~ pursuant to the provisions of this section, and upon transfer of ownership of any such vehicle ~~or station wagon, pick-up truck, cargo van, truck or truck-tractor,~~ any person claiming the right to register a vehicle ~~or station wagon, pick-up truck, cargo van, truck or truck-tractor~~ pursuant to subsection A of this section shall ~~make~~ provide further proof that the person does in fact conduct a business or commercial enterprise or is employed by a person conducting a business or commercial enterprise that uses ~~said the~~ the vehicle ~~or station wagon, pick-up truck, cargo van, truck or truck-tractor~~ primarily for the use of that business or commercial enterprise by presenting a permit to do business pursuant to Section 1364 of Title 68 of the Oklahoma Statutes or a Federal Employers Identification Number or, if a sole proprietor, a copy of Schedule C from ~~their~~ the most recent federal income tax return. ~~Any person claiming the right to re-register a vehicle or station wagon identified by the words "Commercial Vehicle" pursuant to subsection D of this section shall offer the same proof required by this subsection for initial registration or transfer of ownership. Such proof shall not be necessary if the name of the business or commercial enterprise is permanently and prominently displayed upon the outside of said vehicle or station wagon.~~

~~D.~~ E. Upon initial registration by a person of a vehicle ~~or station wagon, pick-up truck, cargo van, truck or truck-tractor~~ pursuant to the provisions of this section, and upon transfer of ownership of any such vehicle ~~or station wagon, pick-up truck, cargo van, truck or truck-tractor,~~ the Commission or its motor license agents shall physically inspect such vehicles ~~or station wagons,~~ pick-up trucks, cargo vans, trucks or truck-tractors to verify that the name of the business or commercial enterprise is permanently and prominently displayed upon the outside of ~~said the~~ the vehicle ~~or~~

~~station wagon or said vehicle or station wagon is identified by the words "Commercial Vehicle" permanently and prominently displayed upon the outside of the vehicle or station wagon in letters not less than two (2) inches high and two (2) inches wide. Such letters shall be in sharp contrast to the background and shall be of sufficient shape and color as to be readily legible during daylight hours from a distance of fifty (50) feet while the vehicle or station wagon is not in motion,~~ pick-up truck, cargo van, truck or truck-tractor. The Commission or its motor license agent shall receive the fee provided for in paragraph 5 8 of Section 1102 of this title for making such inspection.

~~E. F.~~ F. The failure of any owner of a vehicle ~~or station wagon,~~ pick-up truck, cargo van, truck or truck-tractor to properly label the vehicle ~~or station wagon,~~ pick-up truck, cargo van, truck or truck-tractor or to properly utilize the vehicle ~~or station wagon,~~ pick-up truck, cargo van, truck or truck-tractor for the purposes required by this section shall result in the issuance of a new license plate at the rate specified in Section 1132 of this title and in addition a penalty of fifty percent (50%) of the cost of such license shall be assessed against the owner. No refund shall be made pursuant to the provisions of subsection B of this section upon the issuance of such new license plate.

~~F.~~ F. ~~In addition to the requirements of Section 1133 of this title, any commercial vehicle having a combined laden weight over eight thousand (8,000) pounds and less than fifteen thousand and one (15,001) pounds shall be subject to the requirements of this section.~~

SECTION 9. AMENDATORY 47 O.S. 1991, Section 1134, as last amended by Section 2, Chapter 229, O.S.L. 1996 (47 O.S. Supp. 1996, Section 1134), is amended to read as follows:

Section 1134. A. Upon each ~~pickup~~ pick-up truck, truck or truck-tractor owned and operated by one or more farmers and used

primarily for farm use, and not for commercial or industrial purposes, the license fee shall be Thirty Dollars (\$30.00). A passenger vehicle shall not be registered pursuant to the provisions of this section.

B. The fees herein assessed shall not apply to trailers or semitrailers or combinations thereof used primarily for farm use and for the transportation of products of the farm by the producer thereof; and such fee shall not apply to any trailer or semitrailer or combinations thereof when used primarily for the transportation of any article or articles owned by the operator of such trailer or semitrailer or combinations thereof and not used in the furtherance of or incident to any commercial or industrial enterprise. The provisions of Section 1134.2 of this title shall apply to any trailers or semitrailers when used primarily for the transportation of logs, ties, stave bolts and posts, direct from forest to sawmill.

C. For the purpose of this section, a trailer or semitrailer or combination thereof owned by a farmer and used primarily for the purpose of transporting farm products to market or for the purpose of transporting to the farm material or things to be used thereon, and not for commercial or industrial purposes, may be registered for One Dollar (\$1.00); provided, any such trailer used by the holder of a certificate of convenience and necessity issued by the Oklahoma Corporation Commission or the Interstate Commerce Commission shall be conclusively presumed to be used in and for a commercial use, and must be licensed as such, paying the license fees provided in Section 1133 of this title.

D. Before a party shall be allowed to purchase a license plate or claim an exception or exemption under this section, ~~said~~ the party shall:

1. Show an income tax Schedule F for the preceding year or shall present proof that ~~said~~ the party possesses a farm serial

number assigned to ~~said~~ the party's farm by the Agriculture Stabilization Conservation County Committee; or

2. Present a valid motor fuel tax exemption permit issued pursuant to the provisions of Section 509 of Title 68 of the Oklahoma Statutes or a valid exemption card issued pursuant to the provisions of subsection (D) of Section 1358.1 of Title 68 of the Oklahoma Statutes.

A violation shall be grounds for revocation of driver's license. Any person who signs ~~said~~ an affidavit as required by this section when such person does not believe that the information in ~~said~~ the affidavit is true or knows it is not true, upon conviction, shall be guilty of perjury and shall be punished as provided for by law.

E. Any person owning a truck upon which the farm truck license fee has been paid in Oklahoma for the current year and whose truck may be needed during grain harvests or other seasonal farming activities for hauling farm products other than his or her own, or for hauling gravel, shale or other road materials for rural roads, may make application with the Oklahoma Tax Commission for a short term commercial license for such truck for a period of time not to exceed ninety (90) days.

F. Upon such application, the Commission shall issue a temporary commercial truck license and register the truck upon payment of the following fees:

1. For thirty (30) days a fee equal to one-eighth (1/8) of the annual commercial license fee required for such truck.

2. For sixty (60) days a fee equal to one-fourth (1/4) of the annual commercial license fee required for such truck.

3. For ninety (90) days a fee equal to three-eighths (3/8) of the annual commercial license fee required for such truck.

G. Provided, however, the provisions of this section shall not apply to the transportation of persons or property for hire.

SECTION 10. AMENDATORY 47 O.S. 1991, Section 1136, as last amended by Section 1, Chapter 313, O.S.L. 1996 (47 O.S. Supp. 1996, Section 1136), is amended to read as follows:

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

1. All special license plates issued after December 31, 1997, shall be designed in accordance with the provisions of paragraph 4 of subsection B of Section 1113 of this title for special license plates;

2. If fewer than five hundred of any type of special license plate authorized pursuant to this section are issued prior to July 1, 2002, or, for any type of special license plate authorized after July 1, 1997, within five (5) years after first being offered, the Commission shall discontinue issuance of that type of special license plate; and

3. For any type of special license plate authorized after July 1, 1997, the entity requesting the special license plates shall post a bond with the Commission for a period of at least five (5) years in an amount sufficient to cover the costs of producing five hundred special license plates. If fewer than five hundred such special license plates are issued within five (5) years after they are first offered, the entity shall forfeit such amount of the bond as may be required for the Commission to recover the costs of production.

B. 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.

C. 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. 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.

D. 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~~ the district number of the legislator.

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, or
- 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.

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. 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 the 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 the Oklahoma Vehicle License and Registration Act;

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 the Oklahoma Vehicle License and Registration 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 the Oklahoma Vehicle License and Registration 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 the physically disabled person, the 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~~ the Oklahoma Vehicle License and Registration 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~~ the Oklahoma Vehicle License and Registration Act;

9. Disabled Veterans License Plates - such plates shall be designed for persons presenting proper certification from the United States Veterans 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 Veterans 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 the 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 each vehicle with a rated carrying capacity of one (1) ton or less. The fee for each 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 the spouse has not since remarried, and each parent of the missing person may apply for a missing in action license plate upon presenting proper certification that the person is missing in action and that the person making the application is the unremarried spouse or the parent of the missing person. The spouse and each parent of the missing person may each apply for the missing in action license

plate for each vehicle with a rated carrying capacity of one (1) ton or less. The registration fee for each plate 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.

All personalized license plates shall contain the legend "Oklahoma Native America" and shall have numerals or letters, or a combination of numerals and letters, other than the legend or any emblem, in the color of green. The background of all personalized license plates shall be white.

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 Oklahoma Vehicle License and Registration 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~~ the Oklahoma Vehicle License and Registration 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~~ the Oklahoma Vehicle License and Registration Act;

14. 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 and, upon the death of the recipient, the spouse of the recipient. Such persons may apply for a Purple Heart recipient license plate for vehicles having a rated carrying capacity of one (1) ton or less. The fee for each 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;

15. Pearl Harbor Survivor License Plates - such plates shall be designed for any resident of this state who can be verified by the United States Veterans 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 each vehicle with a rated carrying capacity of one (1) ton or less. The fee for each 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;

16. Iwo Jima License Plates - such plates shall be designed for any resident of this state who can be verified by the United States Veterans 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 each 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~~ contain on the left one-third (1/3) a logo of the flag-raising at Iwo Jima. ~~Below the letters, logo and numbers,~~  
Centered on the bottom of the plate shall ~~contain~~ be 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 each 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;

17. D-Day Survivor License Plates - such plates shall be designed for any resident of this state who can be verified by the United States Veterans 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 Veterans 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 each vehicle with a rated carrying capacity of one (1) ton or less. The fee for each 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. 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 the deceased person, if the spouse has not remarried, may apply for a killed in action license plate upon presenting proper certification that the person was killed in action and that the person making the application is the unremarried spouse of the deceased person. The spouse may apply for a killed in action license plate for each vehicle with a rated carrying capacity of one (1) ton or less. The registration fee for each plate shall be Five Dollars (\$5.00);

19. Gold Star Parents License Plates - such plates shall be designed to honor members of the United States Armed Forces who were killed during a war. The parents of the deceased person may apply for a gold star license plate upon presenting proper certification that the person was killed during a war and that the person making the application is the parent of the deceased person. The parent may apply for a gold star parent license plate for each vehicle with a rated carrying capacity of one (1) ton or less. The registration fee for each 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 or private 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. 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 each vehicle with a rated carrying capacity of one (1) ton or less. The fee for each 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 each vehicle with a rated carrying capacity of one (1) ton or less. The fee for each 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 surviving spouse of any deceased firefighter, if the spouse has not since remarried, may apply for a firefighter license plate for one vehicle with a rated carrying capacity of one (1) ton or less upon proof that the deceased firefighter was a member of a fire department 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~~ on the left one-third (1/3) of the license plate. Centered on the bottom of the license plate 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 each 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. Police Officer License Plates - such plates shall be designed for any currently employed or retired municipal police officer. Police officers may apply for police officer plates for vehicles with a rated capacity of one (1) ton or less upon proof of employment by or retirement from a municipal police department by either an identification card or letter from the chief of the police department or the Oklahoma Police Pension and Retirement Board. The license plates shall be designed in consultation with municipal police departments of this state.

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

The license plate shall ~~have the legend "Oklahoma" and shall contain, in the center~~ on the left one-third (1/3) 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". ~~However, the plates may be issued to any person in any combination of numbers and letters with up to three on each side of the insignia or emblem as for personalized license plates.~~

The fee for each 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. ~~If the plate is issued in any combination of numbers and letters with up to three on each side of the insignia or emblem as for personalized license plates, the fee for each plate shall be Twelve Dollars (\$12.00) 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 World War II Veteran License Plate a commemorative World War II decal to commemorate the fiftieth anniversary of the end of World War II. The decal shall include the language "World War II 50th Anniversary" and shall be designed to be easily attached to a license plate. This decal shall be free of charge to those persons issued a World War II Veteran License Plate;

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

The license plate shall ~~have the legend "OKLAHOMA" and shall contain, in the center~~ on the left one-third (1/3) 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". ~~However, the plates may be issued to any person in any combination of numbers and letters with up to three on each side of the insignia or emblem as for personalized license plates.~~

The fee for each 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. ~~If the plate is issued in any combination of numbers and letters with up to three on each side of the insignia or emblem as for personalized license plates, the fee for each plate shall be Twelve Dollars (\$12.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;~~

29. 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 Wildlife Diversity 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. 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;

30. 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;

31. Child Abuse Prevention License Plates - such plates shall be designed, subject to the criteria to be presented to the Oklahoma Tax Commission by the Office of Child Abuse Prevention in the Oklahoma State Department of Health and the Oklahoma Committee to Prevent Child Abuse, and issued to any person wishing to demonstrate support for the prevention of child abuse. 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. Twenty Dollars (\$20.00) of the twenty-five-dollar fee shall be deposited in the Child Abuse Prevention Fund;

32. National Association for the Advancement of Colored People License Plates - such plates shall be designed, subject to the criteria to be presented to the Oklahoma Tax Commission by the NAACP, and issued to any person wishing to demonstrate support for the NAACP. The fee for the 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;

33. National Rifle Association License Plates - such plates shall be designed, subject to the criteria to be presented to the Oklahoma Tax Commission by the National Rifle Association, and issued to any person wishing to demonstrate support for the National Rifle Association. The fee for the 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;

34. Red Cross Volunteer License Plates - such plates shall be designed to honor American Red Cross volunteers and staff who are residents of this state. Such persons must present an



identification card issued by the American Red Cross and bearing a photograph of the person. The license plate shall be designed with the assistance of the American Red Cross ~~and shall have the legend "Oklahoma OK!" in the color Pantone 186C Red. Below the legend the~~. The symbol of the American Red Cross and no more than three letters and three numbers shall be on the left one-third (1/3) of the license plate and shall be in the color Pantone 186C Red. Below the symbol and letters and numbers Centered on the bottom of the license plate shall be the words "American Red Cross" in black. 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 Five Dollars (\$5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

35. United States Olympic Committee Supporter License Plates - such plates shall be designed and issued to any person wishing to demonstrate support for the United States Olympic Committee. The plates shall be issued to any person in any combination of numbers and letters from one to a maximum of seven, as for personalized license plates. The plate shall contain the official United States Olympic Committee logo. 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 Oklahoma Tax Commission shall be authorized, if necessary, to enter into a licensing agreement with the United States Olympic Committee for any licensing fees which may be required in order to use the United States Olympic Committee logo or design. The licensing agreement shall provide for a payment of not more than Twenty-five Dollars (\$25.00) for each license plate issued;

36. Oklahoma History License Plates - such plates shall be designed and issued to any person wishing to demonstrate interest in

Oklahoma history. 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. Fifteen Dollars (\$15.00) of the twenty-dollar fee shall be deposited to the Oklahoma Historical Society Revolving Fund to be used for educational purposes;

37. Oklahoma Military Academy Alumni License Plates - such plates shall be designed and issued to any resident of this state who is an alumnus of the Oklahoma Military Academy. Such persons may apply for an Oklahoma Military Academy Alumnus license plate for each vehicle with a rated carrying capacity of one (1) ton or less. The license plates shall be designed in consultation with the Oklahoma Military Academy and shall contain the shield of the Academy. The fee for each 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;

38. Masonic Fraternity License Plates - such plates shall be designed and issued to any resident of this state who is a member of a Masonic Fraternity of Oklahoma. Such persons may apply for a Masonic Fraternity license plate for each vehicle with a rated carrying capacity of one (1) ton or less upon proof of a Masonic Fraternity membership or upon the presentment of an application for a Masonic Fraternity license plate authorized and approved by the Grand Lodge of Oklahoma. The license plates shall be designed in consultation with the Masonic Fraternities of Oklahoma and shall contain the Masonic emblem. The fee for each 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;

39. Historic Route 66 License Plates - such plates shall be designed to honor historic Route 66, also known as the "Mother Road".

The fee for the 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. Fifteen Dollars (\$15.00) of the twenty-dollar fee shall be apportioned to the Oklahoma Tourism and Recreation Department Revolving Fund to be distributed to the Route 66 Museum located in Clinton, Oklahoma;

40. Heart of the Heartland License Plates - such plates shall be designed and issued to any person wishing to honor the victims of the terrorist bombing attack on the Alfred P. Murrah Federal Building in downtown Oklahoma City on April 19, 1995. 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. Twenty Dollars (\$20.00) of the twenty-five-dollar fee shall be deposited in the Heart of the Heartland Scholarship Fund, as established in Section 2282 of Title 70 of the Oklahoma Statutes;

41. United States Air Force Association License Plates -such plates shall be designed for members of the United States Air Force Association. Persons applying for such license plate must show proof of membership in the Association. The license plates shall be designed in consultation with the Association. The fee for such plate shall be Five Dollars (\$5.00) and shall be in addition to all other registration fees provided by the Oklahoma Vehicle License and Registration Act;

42. Shriner's Hospitals for Burned and Crippled Children License Plates - such plates shall be designed to demonstrate support for Shriner's Hospitals for Burned and Crippled Children and shall be issued to any resident of this state who is a member of a Shriner's Temple in Oklahoma. The license plate shall be designed in consultation with the Shriner's Temples in Oklahoma and shall contain the Shriner's emblem. The fee for the 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;

43. Emergency Medical Technician License Plates - such plates shall be designed and issued to any person who is an emergency medical technician. Such persons may apply for an emergency medical technician license plate for each vehicle with a rated carrying capacity of one (1) ton or less upon proof of an emergency medical technician's license. The license plate shall be designed in consultation with the state association of emergency medical technicians. The fee for the 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. Fifteen Dollars (\$15.00) of the twenty-dollar fee shall be apportioned to the county of residence of the person purchasing the plates to be equally apportioned by the county to the city and county volunteer fire departments in the county;

44. Fight Breast Cancer License Plates - such plates shall be designed to demonstrate support for the prevention and treatment of breast cancer in this state. The plate shall contain the legend "Fight Breast Cancer". 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. Twenty Dollars (\$20.00) of the twenty-five-dollar fee shall be apportioned to the Breast Cancer Act Revolving Fund;

45. Balloonists License Plate - such plates shall be designed and issued to any person wishing to demonstrate support for hot air ballooning in this state. 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;

46. Veterans of Foreign Wars License Plates - such plates shall be designed to honor the veterans of foreign wars and issued to any

resident of this state who is a member of a Veterans of Foreign Wars organization in this state. Such persons may apply for Veterans of Foreign Wars license plates upon proof of membership in a Veterans of Foreign Wars organization. The license plate shall be designed in consultation with the Veterans of Foreign Wars organization. The fee for the 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;

47. Order of the Eastern Star License Plates - such plates shall be designed and issued to any resident of this state who is a member of an Order of the Eastern Star. Such persons may apply for an Order of the Eastern Star license plate for each vehicle with a rated carrying capacity of one (1) ton or less upon proof of an Order of the Eastern Star membership or upon the presentment of an application for an Order of the Eastern Star license plate authorized and approved by the organization. The license plate shall be designed in consultation with the Order of the Eastern Star and shall contain the Order of the Eastern Star emblem. The fee for each license 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; and

48. Crime Victims Awareness License Plates - such plates shall be designed and issued to any person wishing to demonstrate awareness of and support for victims of crimes. The license plates shall be designed in consultation with the Oklahoma Crime Victims Centre. 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. Twenty Dollars (\$20.00) of the twenty-five-dollar fee shall be apportioned to the Attorney General's Revolving Fund for the Office of the Attorney General, which is hereby directed to use such funds to contract with

a statewide nonprofit organization to provide services to crime victims.

E. 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~~ the Oklahoma Vehicle License and Registration Act.

F. 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 11. AMENDATORY Section 2, Chapter 206, O.S.L. 1995 (47 O.S. Supp. 1996, Section 1136.1), is amended to read as follows:

Section 1136.1 The Oklahoma Tax Commission is hereby authorized to design and issue appropriate official license plates for antique or classic vehicles. The design of this license plate shall be in accordance with the provisions of paragraph 4 of subsection B of Section 1113 of this title. The 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 section, shall be in addition to all other registration fees provided by law. Vehicles issued an antique vehicle license plate pursuant to the provisions of this section shall be exempt from the registration fee levied by paragraph 1 of subsection A of Section 1132 of this title.

The license plates for antique or classic vehicles shall be renewed each year by the Tax Commission or a motor license agent. The Tax Commission shall annually notify by mail all persons issued

these license plates. The notice shall contain all necessary information and shall contain instructions for the renewal procedure upon presentation to a motor license agent or the Tax Commission.

SECTION 12. AMENDATORY 68 O.S. 1991, Section 1004, as last amended by Section 18, Chapter 239, O.S.L. 1993 (68 O.S. Supp. 1996, Section 1004), is amended to read as follows:

Section 1004. The gross production tax provided for in Section 1001 et seq. of this article title is hereby levied and shall be collected and apportioned as follows, to wit:

1. Eighty percent (80%) of all monies collected ~~hereunder~~ pursuant to the provisions of Section 1001 et seq. of this title from the tax levied on oil, asphalt or ores bearing uranium, lead, zinc, jack, gold, silver or copper shall be paid to the State Treasurer of the state to be placed in the General Revenue Fund of the state and used for the general expense of state government, to be paid out pursuant to direct appropriation by the Legislature;

2. Seventy-eight percent (78%) of all monies levied and collected ~~under this article~~ pursuant to the provisions of Section 1001 et seq. of this title from the tax on natural gas and/or casinghead gas shall be paid to the State Treasurer of the state and ~~by him~~ distributed among the funds referred to in Section 17-108 of Title 70 of the Oklahoma Statutes, as directed by the Board of Trustees of the Oklahoma Teachers' Retirement System;

3. One-tenth (1/10) of the sum collected ~~from each county whence the oil or natural gas and/or casinghead gas or asphalt or ores bearing uranium, lead, zinc, jack, gold, silver or copper was produced shall be paid to the county treasurer of such county,~~ pursuant to the provisions of Section 1001 et seq. of this title shall be apportioned to the various counties based on the proportional share of production in each county in the corresponding month of the preceding year to be credited by ~~said~~ each county treasurer ~~of such county~~ to the County Highway Fund;

4. a. ~~Except as provided in subparagraph b of this paragraph, one-tenth~~ One-tenth (1/10) of the sum collected ~~from each county whence the oil or natural gas and/or casinghead gas or asphalt or ores bearing uranium, lead, zinc, jack, gold, silver or copper or other mineral or substance covered hereby was produced pursuant to the provisions of Section 1001 et seq. of this title shall be apportioned to the various counties based on the proportional share of production in each county in the corresponding month of the preceding year, and shall then~~ be apportioned, on an average daily attendance per capita distribution basis, as certified by the State Superintendent of Public Instruction to the school districts of the county where such pupils attend school regardless of residence of such pupil, provided the school district makes an ad valorem tax levy of fifteen (15) mills for the current year and maintains twelve (12) years of instruction, ~~and~~
- b. ~~Beginning July 1, 1991, if the amendment to Section 12a of Article X of the Constitution of the State of Oklahoma contained in Enrolled House Joint Resolution No. 1005 of the 1st Extraordinary Session of the 42nd Oklahoma Legislature is approved by the people, one-tenth (1/10) of the sum collected from the gross production of oil or natural gas and/or casinghead gas or asphalt or ores bearing uranium, lead, zinc, jack, gold, silver or copper or other mineral or substance covered hereby shall be remitted to the State Treasurer to be deposited in the Common School Fund; and~~



5. Two percent (2%) of all monies collected from the tax upon natural gas and casinghead gas shall be placed to the credit of the General Revenue Fund of the State Treasury.

SECTION 13. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 264 of Title 68, unless there is created a duplication in numbering, reads as follows:

The Oklahoma Tax Commission shall promulgate rules concerning electronic media filing and electronic funds transfer for payment of taxes. The Tax Commission shall require, consistent with the cash management policies of the state, that any person owing Ten Thousand Dollars (\$10,000.00) or more for any calendar month shall pay any such tax liability to the state no later than the date such payment is required by law to be made in funds which are immediately available to the state on the date of the payment. Payment in immediately available funds shall be made by means established by the Tax Commission, in coordination with the Office of State Finance and the State Treasurer. The method used must ensure the availability of such funds to the state on the date of payment. Evidence of such payment shall be furnished to the Tax Commission on or before the due date of the tax as established by law. Failure to timely make such payment in immediately available funds or failure to provide such evidence of payment in a timely manner shall subject the taxpayer to penalty and interest as provided by law for delinquent or deficient tax payments. Electronic media filing and electronic funds transfer shall be permissible for other taxpayers with prior approval of the Tax Commission.

SECTION 14. AMENDATORY 68 O.S. 1991, Section 2385.3, as amended by Section 47, Chapter 336, O.S.L. 1993 (68 O.S. Supp. 1996, Section 2385.3), is amended to read as follows:

Section 2385.3 ~~(a) Every~~ A. Except as provided in subsection B of this section, every employer required to deduct and withhold taxes ~~under~~ pursuant to the provisions of Section 2385.2 of this

title shall, ~~for the quarterly period beginning July 1, 1961, and for each quarterly period thereafter,~~ on or before the fifteenth day of the month following the close of ~~such~~ the quarterly period, pay over the amount so withheld as taxes to the Tax Commission, and shall file a return with each such payment, ~~and such.~~ Such return shall be in such form as the Tax Commission shall prescribe, ~~except that.~~ Provided, where the amounts withheld are more than Five Hundred Dollars (\$500.00) per quarter, the employer withholding such amounts shall, for each monthly period beginning July 1, 1968, and for each monthly period thereafter, on or before the fifteenth day of each succeeding month, pay over to the Commission the amounts so withheld, and shall file a return monthly, as hereinabove provided, together with the payment of any balance withheld but not included in the previous payments during that quarter ~~for all quarterly or monthly periods beginning before the effective date of this act,~~ ~~Section 2385.1 et seq. of this title, withholding income tax shall be reported and remitted to the Tax Commission pursuant to the provisions of this section.~~

~~(b)~~ B. Every employer required to deduct and withhold taxes of Ten Thousand Dollars (\$10,000.00) or more for a calendar month pursuant to the provisions of Section 2385.2 of this title shall pay over the amount so withheld on the same dates as required by the Electronic Federal Tax Payment System and shall file a return with each such payment in such form as the Tax Commission shall prescribe.

C. Every employer required under Section 2385.2 of this title to deduct and withhold a tax from the wages paid an employee shall, as to the total wages paid to each employee during the calendar year, furnish to such employee, on or before January 31 of the succeeding year, a written statement showing the name of the employer, the name of the employee and ~~his~~ the employee's social security account number, if any, the total amount of wages subject

to taxation, and the total amount deducted and withheld as tax and such other information as the Tax Commission may require. If an employee's employment is terminated before the close of a calendar year, ~~said~~ the written statement must be furnished within thirty (30) days of the date of which the last payment of wages is made.

~~(e)~~ D. If the Tax Commission, in any case, has justifiable reason to believe that the collection of the tax provided for in Section 2385.2 of this title is in jeopardy, the Tax Commission may require the employer to file a return and pay the tax at any time.

~~(d)~~ E. Every employer who fails to withhold or pay to the Tax Commission any sums herein required to be withheld or paid shall be personally and individually liable therefor to the State of Oklahoma. The term "employer" as used in this subsection and in Section 2385.6 of this title includes an officer or employee of a corporation, manager or member of a limited liability company or a member or employee of a partnership, who as an officer or employee of a corporation, or manager or member of a limited liability company or member or employee of a partnership is under a duty to act for a corporation, limited liability company or partnership to withhold and remit withholding taxes in accordance with this section and Section 2385.2 of this title. Any sum or sums withheld in accordance with the provisions of Section 2385.2 of this title shall be deemed to be held in trust for the State of Oklahoma, and, as trustee, the employer shall have a fiduciary duty to the State of Oklahoma in regard to such sums and shall be subject to the trust laws of this state. Any employer who fails to pay to the Tax Commission any sums required to be withheld by such employer, after such sums have been withheld from the wages of employees, and appropriates the tax held in trust to ~~his~~ the employer's own use, or to the use of any person not entitled thereto, without authority of law shall be guilty of embezzlement.

~~(e)~~ F. If any employer fails to withhold the tax required to be withheld by Section 2385.2 of this title and thereafter the income tax is paid by the employee, the tax so required to be withheld shall not be collected from the employer but such employer shall not be relieved from the liability for penalties or interest otherwise applicable because of such failure to withhold the tax.

~~(f)~~ G. Every person making payments of winnings subject to withholding shall, for each monthly period, on or before the fifteenth day of the month following the payment of such winnings pay over to the Commission the amounts so withheld, and shall file a return, in a form as prescribed by the Commission.

~~(g)~~ H. Every person making payments of winnings subject to withholding shall furnish to each recipient on or before January 31 of the succeeding year a written statement in a form as prescribed by the Commission. Every person making such reports shall also furnish a copy of such report to the Commission in a manner and at a time as shall be prescribed by the Commission.

SECTION 15. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 265 of Title 68, unless there is created a duplication in numbering, reads as follows:

For the purpose of ensuring that taxes due and owing to the State of Oklahoma are collected, the Oklahoma Tax Commission is hereby directed to create a special audit unit, within the Tax Commission, the function of which shall be to determine compliance with state tax laws and to enforce such laws. The duties of the special audit unit shall include, but not be limited to, the investigation and audit of out-of-state professional service companies doing business in Oklahoma.

SECTION 16. This act shall become effective July 1, 1997.

SECTION 17. 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.

46-1-1043

CD