

1 STATE OF OKLAHOMA

2 1st Session of the 47th Legislature (1999)

3 COMMITTEE SUBSTITUTE  
4 FOR  
5 HOUSE BILL NO. 1734

By: Kirby

6  
7 COMMITTEE SUBSTITUTE

8 An Act relating to revenue and taxation; amending 47  
9 O.S. 1991, Section 1132, as amended by Section 1,  
10 Chapter 10, O.S.L. 1995 (47 O.S. Supp. 1998, Section  
11 1132), which relates to motor vehicle registration  
12 fee; modifying and deleting certain vehicle  
13 registration fees; setting forth certain transfer  
14 fee; amending 47 O.S. 1991, Section 1141.1, as last  
15 amended by Section 1, Chapter 95, O.S.L. 1997 (47  
16 O.S. Supp. 1998, Section 1141.1), which relates to  
17 retention of taxes and fees by motor license agents;  
18 modifying certain excise tax to be collected;  
19 amending 68 O.S. 1991, Section 1353, as amended by  
20 Section 3, Chapter 269, O.S.L. 1996 (68 O.S. Supp.  
21 1998, Section 1353), which relates to purpose and  
22 apportionment of sales tax; requiring certain funds  
23 to be apportioned according to certain law; levying  
24 excise tax upon transfer of motor vehicles; setting  
25 forth amount of excise tax; requiring excise tax to  
26 be based on certain value; setting forth time excise  
27 tax due; providing for collection of excise tax;  
28 authorizing additional excise tax; setting forth  
29 penalty for delinquent taxes; prohibiting municipal  
30 or county sales or use tax upon motor vehicles;  
31 amending 68 O.S. 1991, Section 1355, as last amended  
32 by Section 3, Chapter 337, O.S.L. 1995 (68 O.S. Supp.  
1998, Section 1355), which relates to exemptions from  
sales tax; deleting exemption from sales tax for  
motor vehicles; amending 68 O.S. 1991, Section 1361,  
as last amended by Section 561, Chapter 133, O.S.L.  
1997 (68 O.S. Supp. 1998, Section 1361), which  
relates to payment and collection of sales tax;  
providing certain exception; authorizing Oklahoma Tax  
Commission to establish a tax amnesty program to  
waive certain penalties; requiring certain terms and  
conditions to be determined by Oklahoma Tax  
Commission; authorizing Oklahoma Tax Commission to  
expend certain funds for certain purpose; exempting  
Oklahoma Tax Commission from certain provision;  
repealing 68 O.S. 1991, Sections 2103, as amended by  
Section 21, Chapter 294, O.S.L. 1997, 2104, as  
amended by Section 2, Chapter 300, O.S.L. 1992,  
2104.1, 2104.3, 2105, as last amended by Section 3,  
Chapter 179, O.S.L. 1998, and 2106 (68 O.S. Supp.  
1998, Sections 2103, 2104 and 2105), which relate to  
vehicle excise tax; providing for codification;  
providing an effective date; and declaring an  
emergency.

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

2 SECTION 1. AMENDATORY 47 O.S. 1991, Section 1132, as  
3 amended by Section 1, Chapter 10, O.S.L. 1995 (47 O.S. Supp. 1998,  
4 Section 1132), is amended to read as follows:

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

8 1. A registration fee of ~~Fifteen Dollars (\$15.00)~~ Fifty Dollars  
9 (\$50.00) shall be assessed at the time of initial registration by  
10 the owner and annually thereafter, for the use of the avenues of  
11 public access within this state; and

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

17 ~~After the first year's registration in this or any other state,~~  
18 ~~the fee shall be assessed at ninety percent (90%) of the fee~~  
19 ~~computed and assessed for the first year. Thereafter such fee shall~~  
20 ~~be computed and assessed at ninety percent (90%) of the previous~~  
21 ~~year's fee. The fee shall be so computed and assessed through the~~  
22 ~~twelfth year of registration. The fee thereafter through the~~  
23 ~~twentieth year of registration shall be the same as for the twelfth~~  
24 ~~year of registration. The fee provided by this paragraph shall not~~  
25 ~~be assessed after the twentieth year of registration. The fee~~  
26 ~~provided by this paragraph shall be paid annually for the vehicle~~  
27 ~~registered;~~

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

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

4           a. a new original vehicle which is stolen from the  
5 purchaser/registrant within ninety (90) days of the  
6 date of purchase of the original vehicle as certified  
7 by a police report or other documentation as required  
8 by the Commission, or

9           b. a defective new original vehicle returned by the  
10 purchaser/registrant to the seller within six (6)  
11 months of the date of purchase of the defective new  
12 original vehicle as certified by the manufacturer.

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

17       B. Upon every transfer or change of ownership of a vehicle, the  
18 new owner shall obtain title for and, except in the case of salvage  
19 vehicles and manufactured homes, register the vehicle within thirty  
20 (30) days of change of ownership and pay ~~the~~ a transfer fee ~~provided~~  
21 ~~in paragraph 1 of subsection A of this section~~ of Fifteen Dollars  
22 (\$15.00) in addition to any other fees provided for in this  
23 ~~subsection~~ act. No new decal shall be issued to the registrant.  
24 Thereafter, the owner shall register the vehicle annually on the  
25 anniversary date of its initial registration in this state and shall  
26 pay the fees provided in ~~paragraphs~~ paragraph 1 ~~and 2~~ of subsection  
27 A of this section and receive a decal evidencing such payment.  
28 Provided, used motor vehicle dealers shall be exempt from the  
29 provisions of this section.

30       C. In the event the vehicle is not registered, titled and  
31 tagged within thirty (30) days from the date of transfer of  
32 ownership, the penalty for the failure of the owner of the vehicle

1 to register ~~said~~ the vehicle within thirty (30) days shall be  
2 twenty-five cents (\$0.25) per day, provided that in no event shall  
3 the penalty exceed Twenty-five Dollars (\$25.00).

4 SECTION 2. AMENDATORY 47 O.S. 1991, Section 1141.1, as  
5 last amended by Section 1, Chapter 95, O.S.L. 1997 (47 O.S. Supp.  
6 1998, Section 1141.1), is amended to read as follows:

7 Section 1141.1 A. Each motor license agent shall be entitled  
8 to retain the following amounts from the taxes and fees collected by  
9 such agent to be used to fund the operation of the office of such  
10 motor license agent subject to the provisions of Sections 1140  
11 through 1147 of this title:

12 1. For each vehicle registered and for each special license  
13 plate issued pursuant to the Oklahoma Vehicle License and  
14 Registration Act, an amount determined pursuant to the provisions of  
15 subsection B of this section. However, until January 1, 1998, each  
16 motor license agent shall be entitled to retain Two Dollars and  
17 twenty-five cents (\$2.25) for each vehicle registered and for each  
18 special license plate issued;

19 2. One Dollar and twenty-five cents (\$1.25) for each  
20 certificate of title issued for boats and motors pursuant to the  
21 Oklahoma Statutes;

22 3. For each certificate of registration issued for boats and  
23 motors pursuant to the Oklahoma Statutes, an amount determined  
24 pursuant to the provisions of subsection C of this section.  
25 However, until January 1, 1998, each motor license agent shall be  
26 entitled to retain One Dollar and twenty-five cents (\$1.25) for each  
27 certificate of registration issued for boats and motors;

28 4. Two Dollars and twenty-five cents (\$2.25) for each  
29 certificate of title issued pursuant to the Oklahoma Vehicle License  
30 and Registration Act;

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- 1        5. Four percent (4%) of the vehicle excise tax collected  
2 pursuant to Section ~~2102~~ 4 of ~~Title 68 of the Oklahoma Statutes~~ this  
3 act;
- 4        6. Four percent (4%) of the excise tax collected on the  
5 transfer of boats and motors pursuant to the Oklahoma Statutes;
- 6        7. Two Dollars (\$2.00) for each ~~driver's~~ driver license,  
7 endorsement, identification license, or renewal or duplicate issued  
8 pursuant to Section 6-101 et seq. of this title;
- 9        8. Two Dollars (\$2.00) for the recording of security interests  
10 as provided in Section 1110 of this title;
- 11       9. Two Dollars (\$2.00) for each inspection conducted pursuant  
12 to subsection L of Section 1105 of this title;
- 13       10. Fifty cents (\$0.50) for each inspection conducted pursuant  
14 to paragraph 7 of Section 1102 of this title;
- 15       11. Three Dollars (\$3.00) for each inspection conducted  
16 pursuant to subsection M of Section 1105 of this title;
- 17       12. One Dollar (\$1.00) for each certificate of ownership filed  
18 pursuant to subsection Q of Section 1105 of this title;
- 19       13. One Dollar (\$1.00) for each temporary permit issued  
20 pursuant to Section 1124 of this title;
- 21       14. One Dollar and fifty cents (\$1.50) for processing each  
22 proof of financial responsibility, ~~driver's~~ driver license  
23 information, insurance verification information, and other  
24 additional information as provided in Section 7-602 of this title;
- 25       15. The mailing fees and registration fees provided in Sections  
26 1131 and 1140 of this title;
- 27       16. The notary fee provided in Section 1143 of this title;
- 28       17. Three Dollars (\$3.00) for each lien entry form completed  
29 and recorded on a certificate of title pursuant to subsection G of  
30 Section 1105 of this title;
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1 18. Seven Dollars (\$7.00) for each certificate of title or each  
2 certificate of registration issued for repossessed vehicles pursuant  
3 to Section 1126 of this title; and

4 19. Any amount specifically authorized by law to be retained by  
5 the motor license agent for the furnishing of a summary of a traffic  
6 record.

7 The balance of the funds collected shall be remitted to the  
8 Commission as provided in Section 1142 of this title to be  
9 apportioned pursuant to Section 1104 of this title.

10 B. For each vehicle registered and for each special license  
11 plate issued pursuant to the provisions of the Oklahoma Vehicle  
12 License and Registration Act, each motor license agent shall be  
13 entitled to retain the greater of Two Dollars and twenty-five cents  
14 (\$2.25) or an amount to be determined by the Oklahoma Tax Commission  
15 according to the provisions of this subsection. At the end of  
16 fiscal year 1997 and each fiscal year thereafter, the Tax Commission  
17 shall compute the average amount of registration fees for all  
18 vehicles registered and special license plates issued in this state  
19 during the fiscal year and shall multiply the result by two and  
20 thirty-nine one-hundredths percent (2.39%). The resulting product  
21 shall be the amount which may be retained by each motor license  
22 agent for each vehicle registered and each special license plate  
23 issued during the following calendar year. For purposes of this  
24 subsection, the average amount of registration fees for all vehicles  
25 registered and special license plates issued shall include, but not  
26 be limited to, commercial vehicles and noncommercial vehicles.

27 C. For each certificate of registration issued for boats and  
28 motors, each motor license agent shall be entitled to retain the  
29 greater of One Dollar and twenty-five cents (\$1.25) or an amount to  
30 be determined by the Oklahoma Tax Commission according to the  
31 provisions of this subsection. At the end of fiscal year 1997 and  
32 each fiscal year thereafter, the Tax Commission shall compute the

1 average amount of registration fees for all boats and motors  
2 registered in this state during the fiscal year and shall multiply  
3 the result by six and twenty-two one-hundredths percent (6.22%).  
4 The resulting product shall be the amount which may be retained by  
5 each motor license agent for each certificate of registration for  
6 boats and motors issued during the following calendar year.

7 SECTION 3. AMENDATORY 68 O.S. 1991, Section 1353, as  
8 amended by Section 3, Chapter 269, O.S.L. 1996 (68 O.S. Supp. 1998,  
9 Section 1353), is amended to read as follows:

10 Section 1353. Purpose of article - Apportionment of revenues.

11 A. It is hereby declared to be the purpose of the Oklahoma  
12 Sales Tax Code to provide funds for the financing of the program  
13 provided for by the Oklahoma Social Security Act and to provide  
14 revenues for the support of the functions of the state government of  
15 Oklahoma, and for this purpose it is hereby expressly provided that  
16 eighty-nine and fifty-eight one-hundredths percent (89.58%) of the  
17 revenues derived pursuant to the provisions of the Oklahoma Sales  
18 Tax Code, except as provided for in subsection B of this section,  
19 shall be paid to the State Treasurer to be placed to the credit of  
20 the General Revenue Fund to be paid out pursuant to direct  
21 appropriation by the Legislature and that ten and forty-two one-  
22 hundredths percent (10.42%) shall be paid to the State Treasurer to  
23 be placed to the credit of the Education Reform Revolving Fund of  
24 the State Department of Education.

25 B. All funds collected pursuant to the provisions of Section 4  
26 of this act shall be apportioned and distributed by the Oklahoma Tax  
27 Commission as provided for in Section 1104 of Title 47 of the  
28 Oklahoma Statutes.

29 SECTION 4. NEW LAW A new section of law to be codified  
30 in the Oklahoma Statutes as Section 1354.7 of Title 68, unless there  
31 is created a duplication in numbering, reads as follows:  
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1       A. There shall be levied an excise tax of four and one-half  
2 percent (4.5%) upon the transfer of legal ownership of any vehicle  
3 registered in this state and upon the use of any vehicle registered  
4 in this state and upon the use of any vehicle registered for the  
5 first time in this state. The value of all vehicles for excise tax  
6 purposes shall be the actual sales price less the value of any  
7 vehicle taken as a trade-in by the seller.

8       B. The tax levied pursuant to this section shall be due at the  
9 time of the transfer of legal ownership or first registration in  
10 this state of such vehicle, and shall be collected by the Oklahoma  
11 Tax Commission, or an appointed motor license agent, at the time of  
12 the issuance of a certificate of title for any such vehicle. In the  
13 event an excise tax is collected on the transfer of legal ownership  
14 or use of the vehicle during any calendar year, then an additional  
15 excise tax shall be collected upon all subsequent transfers of legal  
16 ownership. The excise tax levied by this section shall be  
17 delinquent from and after the thirtieth day after the legal  
18 ownership or possession of any vehicle is obtained. Any person  
19 failing or refusing to pay the tax as provided in this section on or  
20 before date of delinquency shall pay in addition to the tax a  
21 penalty of twenty-five cents (\$0.25) per day for each day of  
22 delinquency, but such penalty shall in no event exceed the amount of  
23 the tax.

24       C. Notwithstanding any other provisions of the Oklahoma Sales  
25 and Use Tax Codes, any county sales or use tax levy, any municipal  
26 ordinance, or any contractual provision between the Oklahoma Tax  
27 Commission and any county, city or town relating to the collection  
28 of sales and use taxes, counties, cities or towns shall be  
29 prohibited from levying and collecting taxes upon the transfer of  
30 legal ownership of any vehicle registered in this state and upon the  
31 use of any vehicle registered in this state and upon the use of any  
32 vehicle registered for the first time in this state.

1 SECTION 5. AMENDATORY 68 O.S. 1991, Section 1355, as  
2 last amended by Section 3, Chapter 337, O.S.L. 1995 (68 O.S. Supp.  
3 1998, Section 1355), is amended to read as follows:

4 Section 1355. Exemptions - Subject to other tax.

5 There are hereby specifically exempted from the tax levied  
6 pursuant to the provisions of this article:

7 1. Sale of gasoline, motor fuel, methanol, "M-85" which is a  
8 mixture of methanol and gasoline containing at least eighty-five  
9 percent (85%) methanol, compressed natural gas, liquefied natural  
10 gas, or liquefied petroleum gas on which the Motor Fuel Tax,  
11 Gasoline Excise Tax, Special Fuels Tax or the fee in lieu of Special  
12 Fuels Tax levied in Article 5, 6, or 7 of this title has been, or  
13 will be paid;

14 ~~2. Sale of motor vehicles or any optional equipment or~~  
15 ~~accessories attached to motor vehicles on which the Oklahoma Motor~~  
16 ~~Vehicle Excise Tax levied in Article 21 of this title has been, or~~  
17 ~~will be paid;~~

18 ~~3.~~ Sale of crude petroleum or natural or casinghead gas and  
19 other products subject to gross production tax pursuant to the  
20 provisions of Articles 10 and 11 of this title. This exemption  
21 shall not apply when such products are sold to a consumer or user  
22 for consumption or use, except when used for injection into the  
23 earth for the purpose of promoting or facilitating the production of  
24 oil or gas. This paragraph shall not operate to increase or repeal  
25 the gross production tax levied by the laws of this state;

26 ~~4.~~ 3. Sale of aircraft on which the tax levied pursuant to the  
27 provisions of Sections 6001 through 6004 of this title has been, or  
28 will be paid or which are specifically exempt from such tax pursuant  
29 to the provisions of Section 6003 of this title;

30 ~~5.~~ 4. Sales from coin-operated devices on which the fee imposed  
31 by Sections 1501 through ~~1513~~ 1512 of this title has been paid;

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1       ~~6.~~ 5. Leases of twelve (12) months or more of motor vehicles in  
2 which the owners of the vehicles have paid the vehicle excise tax  
3 levied by Section 2103 of this title;

4       ~~7.~~ 6. Sales of charity game equipment on which a tax is levied  
5 pursuant to the Oklahoma Charity Games Act, Section 401 et seq. of  
6 Title 3A of the Oklahoma Statutes; and

7       ~~8.~~ 7. Sales of cigarettes or tobacco products to:

- 8           a. a federally recognized Indian tribe or nation which  
9           has entered into a compact with the State of Oklahoma  
10           pursuant to the provisions of subsection C of Section  
11           346 of this title or to a licensee of such a tribe or  
12           nation, upon which the payment in lieu of taxes  
13           required by the compact has been paid, or  
14           b. a federally recognized Indian tribe or nation or to a  
15           licensee of such a tribe or nation upon which the tax  
16           levied pursuant to the provisions of Section 349 or  
17           Section 426 of this title has been paid.

18       SECTION 6.        AMENDATORY        68 O.S. 1991, Section 1361, as  
19 last amended by Section 561, Chapter 133, O.S.L. 1997 (68 O.S. Supp.  
20 1998, Section 1361), is amended to read as follows:

21       Section 1361. Consumer to pay tax - Vendor to collect tax -  
22 Penalties for failure to collect.

23       A. Except as otherwise provided by Section 4 of this act or  
24 subsection C of this section, the tax levied by Section 1350 et seq.  
25 of this title shall be paid by the consumer or user to the vendor as  
26 trustee for and on account of this state. Except as otherwise  
27 provided by subsection C of this section, each and every vendor in  
28 this state shall collect from the consumer or user the full amount  
29 of the tax levied by Section 1350 et seq. of this title, or an  
30 amount equal as nearly as possible or practicable to the average  
31 equivalent thereof. Every person required to collect any tax  
32 imposed by Section 1350 et seq. of this title, and in the case of a

1 corporation, each principal officer thereof, shall be personally  
2 liable for the tax. In the case of a limited liability company, all  
3 managers and members under a duty to collect and remit taxes for the  
4 limited liability company shall be liable for the tax. If no  
5 managers or members have been specified to be under the duty of  
6 withholding and remitting taxes, then all managers and members shall  
7 be liable for the tax.

8       However, if the Oklahoma Tax Commission finds that a consumer or  
9 user improperly presented a sales tax permit or other certification  
10 or used the property purchased exempt from tax in a manner that  
11 would not have qualified for exemption, the purchaser shall be  
12 liable for the remittance of the tax, interest and penalty due  
13 thereon and the Tax Commission shall pursue collection thereof from  
14 the purchaser in any manner in which sales tax may be collected from  
15 a vendor. Upon such determination, the vendor shall be relieved of  
16 any liability for any sales tax imposed by the provisions of this  
17 section upon such vendor with respect to such sale.

18       B. Except as otherwise provided by subsection C of this  
19 section, vendors shall add the tax imposed by Section 1350 et seq.  
20 of this title, or the average equivalent thereof, to the sales  
21 price, charge, consideration, gross receipts or gross proceeds of  
22 the sale of tangible personal property or services taxed by Section  
23 1350 et seq. of this title, and when added such tax shall constitute  
24 a part of such price or charge, shall be a debt from the consumer or  
25 user to vendor until paid, and shall be recoverable at law in the  
26 same manner as other debts.

27       C. A person who has obtained a direct payment permit as  
28 provided in Section 1364.1 of Title 68 of the Oklahoma Statutes  
29 shall accrue all taxes imposed pursuant to Sections 1354 or 1402 of  
30 this title on all purchases made by the person pursuant to the  
31 permit at the time the purchased items are first used or consumed in  
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1 a taxable manner and pay the accrued tax directly to the Oklahoma  
2 Tax Commission on reports as required by Section 1365 of this title.

3 D. Except as otherwise provided by subsection C of this  
4 section, a vendor who willfully or intentionally fails, neglects or  
5 refuses to collect the full amount of the tax levied by Section 1350  
6 et seq. of this title, or willfully or intentionally fails, neglects  
7 or refuses to comply with the provisions of Section 1350 et seq. of  
8 this title, or remits or rebates to a consumer or user, either  
9 directly or indirectly, and by whatsoever means, all or any part of  
10 the tax levied by Section 1350 et seq. of this title, or makes in  
11 any form of advertising, verbally or otherwise, any statement which  
12 implies that the vendor is absorbing the tax, or paying the tax for  
13 the consumer or user by an adjustment of prices or at a price  
14 including the tax, or in any manner whatsoever, shall be deemed  
15 guilty of a misdemeanor, and upon conviction thereof shall be fined  
16 not more than Five Hundred Dollars (\$500.00), and upon conviction  
17 for a second or other subsequent offense shall be fined not more  
18 than One Thousand Dollars (\$1,000.00), or incarcerated for not more  
19 than sixty (60) days, or both. Provided, sales by vending machines  
20 may be made at a stated price which includes state and any municipal  
21 sales tax.

22 E. A consumer or user who willfully or intentionally fails,  
23 neglects or refuses to pay the full amount of tax levied by Section  
24 1350 et seq. of this title or willfully or intentionally uses a  
25 sales tax permit or direct payment permit which is invalid, expired,  
26 revoked, canceled or otherwise limited to a specific line of  
27 business or willfully or intentionally issues a resale certificate  
28 to a vendor to evade the tax levied by Section 1350 et seq. of this  
29 title shall be subject to a penalty in the amount of Five Hundred  
30 Dollars (\$500.00) per reporting period upon determination thereof,  
31 which shall be apportioned as provided for the apportionment of the  
32 tax.

1 F. Any sum or sums collected or accrued or required to be  
2 collected or accrued in Section 1350 et seq. of this title shall be  
3 deemed to be held in trust for the State of Oklahoma, and, as  
4 trustee, the collecting vendor or holder of a direct payment permit  
5 as provided for in Section 1364.1 of Title 68 of the Oklahoma  
6 Statutes shall have a fiduciary duty to the State of Oklahoma in  
7 regards to such sums and shall be subject to the trust laws of this  
8 state. Any vendor who willfully or intentionally fails to remit the  
9 tax, after the tax levied by Section 1350 et seq. of this title was  
10 collected from the consumer or user, and appropriates the tax held  
11 in trust to his or her own use, or to the use of any person not  
12 entitled thereto, without authority of law, shall be guilty of the  
13 felony of embezzlement. Any holder of a direct payment permit who  
14 willfully or intentionally fails to remit the tax levied by Section  
15 1350 et seq. of this title and appropriates the tax held in trust to  
16 his or her own use, or to the use of any person not entitled  
17 thereto, without authority of law, shall be guilty of the felony of  
18 embezzlement.

19 SECTION 7. NEW LAW A new section of law to be codified  
20 in the Oklahoma Statutes as Section 1156 of Title 47, unless there  
21 is created a duplication in numbering, reads as follows:

22 A. For the purpose of encouraging the voluntary disclosure and  
23 payment of motor vehicle fees and taxes owed to this state, the  
24 Oklahoma Tax Commission is hereby authorized beginning July 1, 1999  
25 through September 30, 1999 to establish a tax amnesty program during  
26 which penalties imposed pursuant to the provisions of the Oklahoma  
27 Vehicle License and Registration Act shall be waived if any taxpayer  
28 voluntarily registers a motor vehicle and pays all excise taxes and  
29 registration taxes or fees owed pursuant to the provisions of the  
30 Oklahoma Vehicle License and Registration Act. The waiver of  
31 penalties shall apply to the nonpayment of vehicle excise taxes and  
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1 registration taxes or fees which are delinquent prior to July 1,  
2 1999.

3 B. The terms and other conditions of this program shall be  
4 determined by the Tax Commission.

5 C. The Tax Commission is authorized to expend necessary  
6 available funds to publicly advertise this program, and the  
7 advertisements shall correctly state the purposes and conditions of  
8 the program.

9 D. The Tax Commission shall be exempt from the provisions of  
10 Section 85.7 of Title 74 of the Oklahoma Statutes for the purpose of  
11 implementing this section.

12 SECTION 8. REPEALER 68 O.S. 1991, Sections 2103, as  
13 amended by Section 21, Chapter 294, O.S.L. 1997, 2104, as amended by  
14 Section 2, Chapter 300, O.S.L. 1992, 2104.1, 2104.3, 2105, as last  
15 amended by Section 3, Chapter 179, O.S.L. 1998, and 2106 (68 O.S.  
16 Supp. 1998, Sections 2103, 2104, and 2105) are hereby repealed.

17 SECTION 9. This act shall become effective July 1, 1999.

18 SECTION 10. It being immediately necessary for the preservation  
19 of the public peace, health and safety, an emergency is hereby  
20 declared to exist, by reason whereof this act shall take effect and  
21 be in full force from and after its passage and approval.

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