

1 STATE OF OKLAHOMA

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

3 COMMITTEE SUBSTITUTE  
4 FOR ENGROSSED  
5 SENATE BILL NO. 1

By: Long, Ford, Shurden and  
Littlefield of the Senate

and

Taylor of the House

6  
7  
8  
9 COMMITTEE SUBSTITUTE

10 An Act relating to motor vehicle taxes and fees;  
11 amending 47 O.S. 1991, Section 1132, as amended by  
12 Section 1, Chapter 10, O.S.L. 1995 (47 O.S. Supp.  
13 1998, Section 1132), which relates to motor vehicle  
14 registration fees; updating statutory reference;  
15 amending 68 O.S. 1991, Section 2103, as amended by  
16 Section 21, Chapter 294, O.S.L. 1997 (68 O.S. Supp.  
17 1998, Section 2103), which relates to motor vehicle  
18 excise tax; clarify language; and providing an  
19 effective date.

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

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

24 Section 1132. A. For all vehicles, unless otherwise  
25 specifically provided by ~~Section 1101 et seq. of this title the~~  
26 Oklahoma Vehicle License and Registration Act, the following vehicle  
27 registration fees shall be assessed:

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

32 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

1 delivered price shall be rounded off to the nearest One Hundred  
2 Dollars (\$100.00).

3 After the first year's registration in this or any other state,  
4 the fee shall be assessed at ninety percent (90%) of the fee  
5 computed and assessed for the first year. Thereafter such fee shall  
6 be computed and assessed at ninety percent (90%) of the previous  
7 year's fee. The fee shall be so computed and assessed through the  
8 twelfth year of registration. The fee thereafter through the  
9 twentieth year of registration shall be the same as for the twelfth  
10 year of registration. The fee provided by this paragraph shall not  
11 be assessed after the twentieth year of registration. The fee  
12 provided by this paragraph shall be paid annually for the vehicle  
13 registered;

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

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

20 a. a new original vehicle which is stolen from the  
21 purchaser/registant within ninety (90) days of the  
22 date of purchase of the original vehicle as certified  
23 by a police report or other documentation as required  
24 by the Commission, or

25 b. a defective new original vehicle returned by the  
26 purchaser/registant to the seller within six (6)  
27 months of the date of purchase of the defective new  
28 original vehicle as certified by the manufacturer.

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

1 B. Upon every transfer or change of ownership of a vehicle, the  
2 new owner shall obtain title for and, except in the case of salvage  
3 vehicles and manufactured homes, register the vehicle within thirty  
4 (30) days of change of ownership and pay the fee provided in  
5 paragraph 1 of subsection A of this section in addition to any other  
6 fees provided for in this subsection. No new decal shall be issued  
7 to the registrant. Thereafter, the owner shall register the vehicle  
8 annually on the anniversary date of its initial registration in this  
9 state and shall pay the fees provided in paragraphs 1 and 2 of  
10 subsection A of this section and receive a decal evidencing such  
11 payment. Provided, used motor vehicle dealers shall be exempt from  
12 the provisions of this section.

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

19 SECTION 2. AMENDATORY 68 O.S. 1991, Section 2103, as  
20 amended by Section 21, Chapter 294, O.S.L. 1997 (68 O.S. Supp. 1998,  
21 Section 2103), is amended to read as follows:

22 Section 2103. A. 1. Except as otherwise provided in Sections  
23 2101 through 2108 of this title, there is hereby levied an excise  
24 tax upon the transfer of legal ownership of any vehicle registered  
25 in this state and upon the use of any vehicle registered in this  
26 state and upon the use of any vehicle registered for the first time  
27 in this state. The excise tax shall be levied at three and  
28 one-fourth percent (3 1/4%) of the value of each vehicle, ~~except,~~  
29 ~~for.~~ For any truck or truck-tractor registered under the provisions  
30 of subsection A of Section 1133 of Title 47 of the Oklahoma  
31 Statutes, for a laden weight or combined laden weight of 54,001  
32 pounds or more, and for any trailer or semitrailer registered under

1 subsection C of Section 1133 of Title 47 of the Oklahoma Statutes,  
2 which is primarily designed to transport cargo over the highways of  
3 this state and generally recognized as such, the excise tax shall be  
4 Ten Dollars (\$10.00). This exception shall not apply to special  
5 mobilized machinery, trailers, or semitrailers manufactured,  
6 modified or remanufactured for the purpose of providing services  
7 other than transporting cargo over the highways of this state. This  
8 exception shall also not apply to pickup trucks, vans, or sport  
9 utility vehicles.

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

24 B. The excise tax levied in subsection A of this section  
25 assessed on all commercial vehicles registered pursuant to Section  
26 1120 of Title 47 of the Oklahoma Statutes, as amended, shall be in  
27 lieu of all sales and use taxes levied under Articles 13 and 14 of  
28 this title. The transfer of legal ownership of any motor vehicle as  
29 used in this section and Articles 13 and 14 of this title shall  
30 include the lease, lease purchase or lease finance agreement  
31 involving any truck in excess of eight thousand (8,000) pounds  
32 combined laden weight or any truck-tractor provided the vehicle is

1 registered in Oklahoma pursuant to Section 1120 of Title 47 of the  
2 Oklahoma Statutes or any trailer, semitrailer or open commercial  
3 vehicle registered pursuant to Section 1133 of Title 47 of the  
4 Oklahoma Statutes, as amended. The excise tax levied herein shall  
5 not be subsequently collected at the end of the lease period if the  
6 lessee acquires complete legal title of the vehicle.

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

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

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

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

25 2. The credit allowed pursuant to paragraph 1 of this  
26 subsection shall be in the amount of the excise tax which was paid  
27 for the new original vehicle and shall be applied to the excise tax  
28 due on the replacement vehicle. In no event shall the credit be  
29 refunded.

30 SECTION 3. This act shall become effective January 1, 2000.

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