

STATE OF OKLAHOMA

2nd Session of the 47th Legislature (2000)

COMMITTEE SUBSTITUTE
FOR ENGROSSED
HOUSE BILL 2189

By: Benson of the House

and

Taylor of the Senate

COMMITTEE SUBSTITUTE

[motor vehicles - registration - vehicle excise
tax -

effective date]

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

SECTION 1. AMENDATORY 47 O.S. 1991, Section 1132, as amended by Section 1, Chapter 10, O.S.L. 1995 (47 O.S. Supp. 1999, 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 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/registant 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/registant 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).

SECTION 2. AMENDATORY 68 O.S. 1991, Section 2106, is amended to read as follows:

Section 2106. (a) The excise tax levied by this article is in lieu of all other taxes on the transfer or the first registration in this state of vehicles, including the optional equipment and accessories attached thereto at the time of sale and sold as a part thereof, except:

(1) Annual vehicle registration and license fees;

(2) The fee of One Dollar (\$1.00) for the issuance of a certificate of title; and

(3) Any fee charged under the jurisdiction of the Oklahoma Corporation Commission.

(b) This section shall not relieve any new or used motor vehicle dealer or any other vendor of vehicles from liability for the sales tax on all sales of accessories or optional equipment, or parts,

which are not attached to, and sold as a part thereof and included in the sale of such vehicles.

SECTION 3. This act shall become effective November 1, 2000.

47-2-3091

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