

CS for EHB 1997

1 THE STATE SENATE  
2 Tuesday, April 4, 2000

3 Committee Substitute for  
4 ENGROSSED  
5 House Bill No. 1997

6 COMMITTEE SUBSTITUTE FOR ENGROSSED HOUSE BILL NO. 1997 - By: LINDLEY  
7 of the House and LEFTWICH of the Senate.

8 [ motor vehicles - amending 47 O.S. 1991, Section 1115,  
9 registration of motor vehicles - exemption of past-due fees  
10 and taxes for certain donated vehicles - effective date ]

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

12 SECTION 1. AMENDATORY 47 O.S. 1991, Section 1115, as  
13 last amended by Section 12 of Enrolled House Bill No. 2711 of the  
14 2nd Session of the 47th Oklahoma Legislature, is amended to read as  
15 follows:

16 Section 1115. A. Unless provided otherwise by statute, the  
17 following vehicles shall be registered annually: manufactured homes,  
18 mopeds, motorcycles, vehicles registered with a permanent  
19 nonexpiring license plate pursuant to Section 1113 of this title,  
20 commercial vehicles registered pursuant to the provisions of the  
21 International Registration Plan and commercial vehicles registered  
22 pursuant to the installment plan provided in subsection H of Section  
23 1133 of this title. The following schedule shall apply for such  
24 vehicle purchased in this state or brought into this state by  
25 residents of this state:

1           1. Between January 1 and March 31, the payment of the full  
2 annual fee shall be required;

3           2. Between April 1 and June 30, the payment of three-fourths  
4 (3/4) the annual fee shall be required;

5           3. Between July 1 and September 30, the payment of one-half  
6 (1/2) the annual fee shall be required; and

7           4. Between October 1 and November 30, one-fourth (1/4) the  
8 annual fee shall be required.

9           License plates or decals for each year shall be made available  
10 on December 1 of each preceding year for such vehicles;~~and any.~~  
11 Any person who purchases such vehicle, manufactured home or  
12 motorcycle between December 1 and December 31 of any year shall  
13 register it within thirty (30) days from date of purchase and obtain  
14 a license plate or Manufactured Home License Registration Decal, as  
15 appropriate, for the following calendar year upon payment of the  
16 full annual fee. Unless provided otherwise by statute, all annual  
17 license, registration and other fees for such vehicles shall be due  
18 and payable on January 1 of each year and if not paid by February 1  
19 shall be deemed delinquent.

20           B. 1. All vehicles, other than those required to be registered  
21 pursuant to the provisions of subsection A of this section, shall be  
22 registered on a staggered system of registration and licensing on a  
23 monthly series basis to distribute the work of registering such

1 vehicles as uniformly and expeditiously as practicable throughout  
2 the calendar year. After the end of the month following the  
3 expiration date, the license and registration fees for the new  
4 registration period shall become delinquent.

5 2. Effective December 1, 2000, all fleet vehicles registered  
6 pursuant to new applications approved pursuant to the provisions of  
7 Section 1120 of this title shall be registered on a staggered system  
8 monthly basis. The Oklahoma Tax Commission shall notify in writing,  
9 prior to the 2001 renewal period, all registrants with established  
10 accounts, who will have the option of changing their registration  
11 expiration date or remaining with their existing registration  
12 expiration date.

13 3. Applicants seeking to establish Oklahoma as the base  
14 jurisdiction for registering apportioned fleet vehicles after  
15 December 1, 2000, and registrants converting an established account  
16 to the staggered registration system shall have a one-time option of  
17 registering for a period of not less than four (4) nor greater than  
18 fifteen (15) months. Subsequent renewals for these registrants will  
19 be for twelve (12) months, expiring on the last day of the month  
20 chosen by the registrant under the one-time option as provided  
21 herein. In addition, registrants with multiple fleets may designate  
22 a different registration month of expiration for each fleet.

1 As used in this section, "fleet" shall have the same meaning as  
2 set forth in the International Registration Plan.

3 C. The following penalties shall apply for delinquent  
4 registration fees:

5 1. For fleet vehicles required to be registered pursuant to the  
6 provisions of Section 1120 of this title for which a properly  
7 completed application for registration has not been received by the  
8 Tax Commission by the last day of the month following the  
9 registration expiration date, a penalty of thirty percent (30%) of  
10 the Oklahoma portion of the annual registration fee, or Two Hundred  
11 Dollars (\$200.00), whichever is greater, shall be assessed. The  
12 license and registration cards issued by the Tax Commission for each  
13 fleet vehicle shall be valid until two (2) months after the  
14 registration expiration date;

15 2. For commercial vehicles registered under the provisions of  
16 subsection B of this section, except those vehicles registered  
17 pursuant to Section 1133.1 of this title, a penalty shall be  
18 assessed after the last day of the month following the registration  
19 expiration date. A penalty of twenty-five cents (\$0.25) per day  
20 shall be added to the license fee of such vehicle and shall accrue  
21 for one (1) month. Thereafter, the penalty shall be thirty percent  
22 (30%) of the annual registration fee, or Two Hundred Dollars  
23 (\$200.00), whichever is greater;

1           3. For new or used manufactured homes, not registered within  
2 thirty (30) days from date of purchase or date such manufactured  
3 home was brought into this state, a penalty equal to the  
4 registration fee shall be assessed; or

5           4. Except as provided in subsection H of Section 1133 of this  
6 title, for all other vehicles a penalty shall be assessed after the  
7 last day of the month following the expiration date. A penalty of  
8 twenty-five cents (\$0.25) per day shall be added to the license fee  
9 of such vehicle and shall accrue for three (3) months. Thereafter,  
10 the penalty shall be Twenty-five Dollars (\$25.00), provided that the  
11 penalty shall not exceed the amount equal to the license fee of such  
12 vehicle.

13           D. In addition to all other penalties provided in the Oklahoma  
14 Vehicle License and Registration Act, Section 1101 et seq. of this  
15 title, the following penalties shall be imposed and collected by any  
16 Revenue Enforcement Officer of the Tax Commission upon finding any  
17 commercial vehicle being operated in violation of the provisions of  
18 the Oklahoma Vehicle License and Registration Act.

19           The penalties shall apply to any commercial vehicle found to be  
20 operating in violation of the following provisions:

21           1. A penalty in the amount of Fifty Dollars (\$50.00) shall be  
22 imposed upon any person found to be operating a commercial vehicle  
23 sixty (60) days after the end of the month in which the license

1 plate or registration credentials expire without the current year  
2 license plate or registration credential displayed;

3 2. A penalty in the amount of Fifty Dollars (\$50.00) shall be  
4 imposed for any person operating a commercial vehicle subject to the  
5 provisions of Section 1120 or Section 1133 of this title without the  
6 proper display of, or, carrying in such commercial vehicle, the  
7 identification credentials issued by the Tax Commission as evidence  
8 of payment of the fee or tax as provided in Section 1120 or Section  
9 1133 of this title; and

10 3. A penalty in the amount of One Hundred Dollars (\$100.00)  
11 shall be imposed for any person that fails to register any  
12 commercial vehicle subject to the Oklahoma Vehicle License and  
13 Registration Act.

14 E. The Tax Commission shall assess the registration fees and  
15 penalties for the year or years a vehicle was not registered. For  
16 vehicles not registered for two or more years, the registration fees  
17 and penalties shall be due only for the current year and one (1)  
18 previous year. The Tax Commission shall waive road user fees and  
19 penalties for failure to register a vehicle, provided road user fees  
20 shall not be waived for the current registration year in cases where  
21 ~~said~~ the vehicle is proven to have been inoperable during the  
22 registration period. Proof of inoperability may be by, but is not

1 limited to, submission of parts or repair receipts or such other  
2 evidence deemed appropriate by the Tax Commission.

3 F. In addition to any other penalty prescribed by law, there  
4 shall be a penalty in the amount of Twenty Dollars (\$20.00) upon a  
5 finding by a revenue enforcement officer that:

6 1. The registration of a vehicle registered pursuant to Section  
7 1132 of this title is expired and it is sixty (60) or more days  
8 after the end of the month of expiration; or

9 2. The registration fees for a vehicle that is subject to the  
10 registration fees pursuant to Section 1132 of this title have not  
11 been paid.

12 G. If a vehicle is donated to a nonprofit charitable  
13 organization which organization will transfer such donated vehicle  
14 to a current or potential recipient of Temporary Assistance to Needy  
15 Families as determined by the Department of Human Services and which  
16 vehicle will be used primarily for transportation for job-related or  
17 work-related activities by such recipient, the nonprofit charitable  
18 organization shall be exempt from paying any current or past due  
19 registration fees, excise tax, title or transfer fees, and penalties  
20 and interest.

21 H. If a vehicle is donated to a nonprofit charitable  
22 organization other than as provided in subsection G of this section,  
23 the person donating the vehicle and the nonprofit charitable

1 organization receiving the donated vehicle shall be exempt from  
2 paying any registration fees, excise tax, title or transfer fees,  
3 and penalties and interest due from previous years if such fees,  
4 taxes, penalties and interest are more than one (1) year past due  
5 and the vehicle is not currently registered. However, after the  
6 donation, if the person donating the vehicle, or someone on behalf  
7 of such person, purchases the same vehicle back from the nonprofit  
8 charitable organization to which the vehicle was donated, such  
9 person shall be liable for all current and past-due registration  
10 fees, excise tax, title or transfer fees, and penalties and interest  
11 on such vehicle.

12 SECTION 2. This act shall become effective November 1, 2000.

13 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 3-28-00 - DO PASS,  
14 As Amended.