

ENGROSSED HOUSE AMENDMENT
TO
ENGROSSED SENATE BILL NO. 983

By: Herbert of the Senate

and

Matlock of the House

[motor vehicles - Oklahoma Vehicle License and

Registration Act -

effective date]

AUTHOR: Add the following Senate Coauthor: Leftwich

AMENDMENT NO. 1. Strike the stricken title, enacting clause and entire bill and insert

"An Act relating to motor vehicles; amending 47 O.S. 2001, Section 14-103D, which relates to permits to transport manufactured homes; modifying type of documentation required for transportation; adding information to be included in permit; eliminating requirement to show certain receipts issued by county treasurer; amending 47 O.S. 2001, Sections 1110, 1113 and 1117 which relate to the Oklahoma Vehicle License and Registration Act; modifying procedures to be followed by Oklahoma Tax Commission when manufactured home is permanently affixed to real estate; authorizing promulgation of rules; specifying when and how license plates shall be displayed on manufactured homes; specifying requirements for manufactured home permanently affixed to a foundation; establishing failure to properly display decal as a misdemeanor; setting maximum fine; stating where manufactured home decal shall be displayed; eliminating provisions regarding moving permits; requiring current annual decal or registration for issuance of permit for moving; amending 68 O.S. 2001, Section 2813, which relates to payment of taxes on manufactured homes; eliminating provisions regarding release of taxes issued by county treasurer; and providing an effective date.

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

SECTION 1. AMENDATORY 47 O.S. 2001, Section 14-103D, is amended to read as follows:

Section 14-103D. A. No person shall transport or move a manufactured home on any public road or highway in this state, except as otherwise provided by law, without a permit issued pursuant to the provisions of Sections 14-103A and 14-103C of this title and subsection B of this section, and without ~~evidence that the required registration fees, excise taxes, or ad valorem taxes have been paid on such manufactured home~~ a current calendar year decal or current registration or a repossession affidavit issued pursuant to Sections 1110 and 1126 of this title.

B. In addition to the permit information required by the provisions of Sections 14-103A and 14-103C of this title, the permit shall also include the following:

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 the physical address of the location from which the manufactured home is to be moved; ~~and~~
4. A legal description or the physical address of the location to which the manufactured home is to be moved; and
5. The name of the firm or individual repossessing the manufactured home as it appears on the repossession affidavit, if the movement is for repossession purposes and the repossession affidavit is being used in lieu of current license plate and decal, as provided in subsection D of Section 1113 of this title.

C. Except as otherwise provided by law, the Department of Public Safety shall not issue a permit to any person to transport or move a manufactured home without ~~evidence of payment of the required registration fees, ad valorem or excise taxes on such manufactured~~

~~home~~ a current calendar year decal or current registration;

provided:

1. Upon proof of possession of a dealer or in-transit license plate, issued by the Oklahoma Tax Commission according to the provisions of subsection D of Section 1128 of this title, the Department of Public Safety shall issue a permit to the holder of such license; and

2. The Department shall issue a permit to the holder of a perfected security interest in a manufactured home, or a licensed representative thereof, pursuant to a lawful repossession of the manufactured home, if the holder or representative is bonded by the state, to move the manufactured home to a secure location with a repossession affidavit; provided, all registration fees, excise taxes or ad valorem taxes due on such home shall be required to be paid within thirty (30) days of the issuance of the permit.

D. For the purposes of subsections A and C of this section, ~~an excise tax receipt, and a~~ a manufactured home registration receipt and Manufactured Home Registration Decal attached to a certificate of title for a manufactured home or receipts and decal as authorized by subsection C of Section 1117 of this title shall be evidence of payment of the excise tax and registration fees required pursuant to the provisions of Section 1135 of this title and ~~Section 2104.3 of Title 68 of the Oklahoma Statutes. A receipt for taxes paid from the county treasurer of the county in which the manufactured home is located shall be evidence of payment of the ad valorem taxes required by the provisions of Section 2801 et seq. of Title 68 of the Oklahoma Statutes~~ the Ad Valorem Tax Code.

E. The Department of Public Safety shall notify the Oklahoma Tax Commission, the county assessor of the county from which the manufactured home is to be moved and the county assessor of the county in which the manufactured home is to be moved of any permits issued pursuant to the provisions of this section.

SECTION 2. AMENDATORY 47 O.S. 2001, Section 1110, is amended to read as follows:

Section 1110. A. 1. Except for a security interest in vehicles held by a dealer for sale or lease, and a vehicle being registered in this state which was previously registered in another state and which title contains the name of a secured party on the face of the other state certificate or title, a security interest in a vehicle as to which a certificate of title may be properly issued by the Oklahoma Tax Commission shall be perfected only when a lien entry form, and the existing certificate of title, if any, or application for a certificate of title and manufacturer's certificate of origin containing the name and address of the secured party and the date of the security agreement and the required fee are delivered to the Tax Commission or to a motor license agent. As used in this section, the term "dealer" shall be defined as provided in Section 1-112 of this title and the term "security interest" shall be defined as provided in paragraph (37) of Section 1-201 of Title 12A of the Oklahoma Statutes. When a vehicle title is presented to a motor license agent for transferring or registering and the documents reflect a lien holder, the motor license agent shall perfect the lien pursuant to subsection G of Section 1105 of this title. For the purposes of this section, the term "vehicle" shall not include special mobilized machinery, machinery used in highway construction or road material construction and rubber-tired road construction vehicles including rubber-tired cranes. The filing and duration of perfection of a security interest, pursuant to the provisions of Title 12A of the Oklahoma Statutes, including, but not limited to, Section 1-9-311 of Title 12A of the Oklahoma Statutes, shall not be applicable to perfection of security interests in vehicles as to which a certificate of title may be properly issued by the Tax Commission, except as to vehicles held by a dealer for sale or lease and except as provided in subsection D of

this section. In all other respects Title 12A of the Oklahoma Statutes shall be applicable to such security interests in vehicles as to which a certificate of title may be properly issued by the Tax Commission.

2. Whenever a person creates a security interest in a vehicle, the person shall surrender to the secured party the certificate of title or the signed application for a new certificate of title, on the form prescribed by the Tax Commission, and the manufacturer's certificate of origin. The secured party shall deliver the lien entry form and the required lien filing fee within twenty-five (25) days as provided hereafter with certificate of title or the application for certificate of title and the manufacturer's certificate of origin to the Tax Commission or to a motor license agent. If the lien entry form, the lien filing fee and the certificate of title or application for certificate of title and the manufacturer's certificate of origin are delivered to the Tax Commission or to a motor license agent within twenty-five (25) days after the date of the lien entry form, perfection of the security interest shall begin from the date of the execution of the lien entry form, but otherwise, perfection of the security interest shall begin from the date of the delivery to the Tax Commission or to a motor license agent.

3. a. For each security interest recorded on a certificate of title, or manufacturer's certificate of origin, such person shall pay a fee of Ten Dollars (\$10.00), which shall be in addition to other fees provided for in the Oklahoma Vehicle License and Registration Act. Upon the receipt of the lien entry form and the required fees with either the certificate of title or an application for certificate of title and manufacturer's certificate of origin, a motor license agent shall, by placement of a clearly distinguishing

mark, record the date and number shown in a conspicuous place, on each of these instruments. Of the ten-dollar fee, the motor license agent shall retain Two Dollars (\$2.00) for recording the security interest lien.

- b. It shall be unlawful for any person to solicit, accept or receive any gratuity or compensation for acting as a messenger and for acting as the agent or representative of another person in applying for the recording of a security interest or for the registration of a motor vehicle and obtaining the license plates or for the issuance of a certificate of title therefor unless the Tax Commission has appointed and approved the person to perform such acts; and before acting as a messenger, any such person shall furnish to the Tax Commission a surety bond in such amount as the Tax Commission shall determine appropriate.

4. The certificate of title or the application for certificate of title and manufacturer's certificate of origin with the record of the date of receipt clearly marked thereon shall be returned to the debtor together with a notice that the debtor is required to register and pay all additional fees and taxes due within thirty (30) days from the date of purchase of the vehicle.

5. Any person creating a security interest in a vehicle that has been previously registered in the debtor's name and on which all taxes due the state have been paid shall surrender the certificate of ownership to the secured party. The secured party shall have the duty to record the security interest as provided in this section and shall, at the same time, obtain a new certificate of title which shall show the secured interest on the face of the certificate of title.

6. The lien entry form with the date and assigned number thereof clearly marked thereon shall be returned to the secured party. If the lien entry form is received and authenticated, as herein provided, by a motor license agent, the agent shall make a report thereof to the Tax Commission upon the forms and in the manner as may be prescribed by the Tax Commission.

7. The Tax Commission shall have the duty to record the lien upon the face of the certificate of title issued at the time of registering and paying all fees and taxes due on the vehicle.

B. 1. A secured party shall, within seven (7) business days after the satisfaction of the security interest, furnish directly or by mail a release of a security interest to the Tax Commission and mail a copy thereof to the last-known address of the debtor. If the security interest has been satisfied by payment from a licensed used motor vehicle dealer to whom the motor vehicle has been transferred, the secured party shall also, within seven (7) business days after such satisfaction, mail an additional copy of the release to the dealer. If the secured party fails to furnish the release as required, the secured party shall be liable to the debtor for a penalty of One Hundred Dollars (\$100.00) and, in addition, any loss caused to the debtor by such failure.

2. Upon release of a security interest the owner may obtain a new certificate of title omitting reference to the security interest, by submitting to the Tax Commission or to a motor license agent:

- a. a release signed by the secured party, an application for new certificate of title and the proper fees, or
- b. by submitting to the Tax Commission or the motor license agent an affidavit, supported by such documentation as the Tax Commission may require, by the owner on a form prescribed by the Tax Commission stating that the security interest has been satisfied

and stating the reasons why a release cannot be obtained, an application for a new certificate of title and the proper fees.

Upon receiving such affidavit that the security interest has been satisfied, the Tax Commission shall issue a new certificate of title eliminating the satisfied security interest and the name and address of the secured parties who have been paid and satisfied. The Tax Commission shall accept a release of a security interest in any form that identifies the debtor, the secured party, and the vehicle, and contains the signature of the secured party. The Tax Commission shall not require any particular form for the release of a security interest.

The words "security interest" when used in the Oklahoma Vehicle License and Registration Act do not include liens dependent upon possession.

C. The Tax Commission shall file and index certificates of title so that at all times it will be possible to trace a certificate of title to the vehicle designated therein, identify the lien entry form, and the names and addresses of secured parties, or their assignees, so that all or any part of such information may be made readily available to those who make legitimate inquiry of the Tax Commission as to the existence or nonexistence of security interest in the vehicle.

D. 1. Any security interest in a vehicle properly perfected prior to July 1, 1979, may be continued as to its effectiveness or duration as provided by Sections 1-9-501 and 1-9-515 of Title 12A of the Oklahoma Statutes, or may be terminated, assigned or released as provided by Sections 1-9-512, 1-9-513 and 1-9-514 of Title 12A of the Oklahoma Statutes, as fully as if this section had not been enacted, or, at the option of the secured party, may also be perfected under this section, and, if so perfected, the time of

perfection under this section shall be the date the security interest was originally perfected under the prior law.

2. Upon request of the secured party, the debtor or any other holder of the certificate of title shall surrender the certificate of title to the secured party and shall do such other acts as may be required to perfect the security interest under this section.

~~E. The priority of a valid security interest in a manufactured home, including without limitation a mobile home or sectional home, perfected pursuant to this section, shall not be affected by reason of the manufactured home becoming a fixture or otherwise being permanently attached to real property after the date of perfection of the security interest~~ If a manufactured home is permanently affixed to real estate, the original document of title may be surrendered to the Tax Commission for cancellation. The legal description of the real estate must be given to the Tax Commission when the document of title is surrendered. The Tax Commission may require the filing of other information. The Tax Commission may not cancel a document of title if a lien has been registered or recorded. The Tax Commission shall notify the owner, lienholder and the county assessor that the title has been surrendered to the Tax Commission and that the Tax Commission may not cancel the title until all liens are released. Permanent attachment to real estate does not affect the validity of a lien recorded or registered with the Tax Commission before the manufactured home is permanently attached. The rights of a prior lienholder pursuant to a security agreement or the provisions of a credit transaction and the rights of the state and local governments pursuant to a tax lien are preserved. The Tax Commission shall issue a certificate of attachment to real estate to the person who surrenders the document of title. The certificate or document must contain the legal description of the real estate and the identification number of the home and must certify that the original document of title has been

canceled. The Tax Commission shall promulgate rules to reinstate the title for a manufactured home if the manufactured home is to be moved again. A security interest in a manufactured home perfected pursuant to this section shall have priority over a conflicting interest of a mortgagee or other lien encumbrancer, or the owner of the real property upon which the manufactured home became affixed or otherwise permanently attached. The holder of the security interest in the manufactured home, upon default, may remove the manufactured home from such real property. The holder of the security interest in the manufactured home shall reimburse the owner of the real property who is not the debtor and who has not otherwise agreed to access the real property for the cost of repair of any physical injury to the real property, but shall not be liable for any diminution in value to the real property caused by the removal of the manufactured home, trespass, or any other damages caused by the removal. The debtor shall notify the holder of the security interest in the manufactured home of the street address, if any, and the legal description of the real property upon which the manufactured home is affixed or otherwise permanently attached and shall sign such other documents, including any appropriate mortgage, as may reasonably be requested by the holder of such security interest.

F. In the case of motor vehicles or trailers, notwithstanding any other provision of law, a transaction does not create a sale or security interest merely because it provides that the rental price is permitted or required to be adjusted under the agreement either upward or downward by reference to the amount realized upon sale or other disposition of the motor vehicle or trailer.

SECTION 3. AMENDATORY 47 O.S. 2001, 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 to 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 be affixed to the exterior of the vehicle until a replacement license plate is applied for. The yearly decal will validate 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 Tax 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 Tax 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 Tax Commission or a motor license agent may issue a permanent nonexpiring license plate to an owner of

one hundred or more commercial motor vehicles and for vehicles registered under the provisions of Section 1120 of this title. Upon payment of the annual registration fee, the Tax Commission shall issue a certificate of registration that shall be carried at all times in the vehicle for which it is issued. Provided, if the registrant submits its application through electronic means, such qualified owners of one hundred or more commercial motor vehicles, properly registered pursuant to the provisions of Section 1133 of this title, may elect to receive a permanent 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 Tax 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 Tax 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 Tax 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 Tax 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 as otherwise provided in this subsection, the Tax Commission shall design appropriate official license plates for all state vehicles. 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. Within the limits prescribed in this section, the Tax 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. Within the limits prescribed in this section, the Tax Commission shall design appropriate official license plates for

vehicles of the Oklahoma Military Department. Such license plates shall have the legend "Oklahoma OK" and shall contain the letters "OMD" followed by the state seal and three numbers or letters as designated by the Adjutant General. The words "Oklahoma Military Department" 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 Tax 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 Tax 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. The purchaser of a new or used manufactured home shall, within thirty (30) days of the date of purchase, register the home with the Tax Commission or a motor license agent pursuant to the provisions of Section 1117 of this title. For a new manufactured home, it shall be the responsibility of the dealer selling the home to place a temporary license plate on the home in the same manner as provided in Section 1128 of this title for other new motor vehicles. For the first year that any manufactured home is registered in this state, the Tax Commission shall issue a metal license plate which shall be affixed to the manufactured home and the metal license plate shall be registered to the owner of the manufactured home. The temporary dealer license plate or the metal license plate shall be displayed on the manufactured home at all times when upon a public roadway; provided, a repossession affidavit issued pursuant to Sections 1110 and 1126 of this title shall be permissible in lieu of a current license plate and decal for the purposes of removing a repossessed manufactured home to a secure location. The license plate shall be removed by the owner upon transferring ownership of the manufactured home. The removed plate shall be surrendered to the Tax Commission upon transfer of title of the manufactured home. Manufactured homes previously registered and subject to ad valorem taxation as provided by law shall have ~~the metal license plate~~ a current calendar year Manufactured Home Registration Decal affixed at the time ad valorem taxes are paid for such manufactured home; provided, for a manufactured home permanently affixed to a foundation, no decal or license plate shall be required to be affixed and the owner thereof shall be given a receipt upon payment of ad valorem taxes due on the home. ~~The owner of the home shall be required to affix such plate to the home.~~ The Tax Commission shall make sufficient plates and decals available to the various motor license agents of the state in order for an owner of a manufactured home to acquire the plate or decal. A One Dollar (\$1.00) fee shall

be charged for issuance of any plate or decal. The fee shall be apportioned each month to the General Revenue Fund of the State Treasury.

F. ~~The manufactured home license plate~~ Manufactured Home Registration Decal 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~~ placed inside the window nearest the front door of the manufactured home indicating payment of applicable registration fees and excise taxes unless the manufactured home is permanently affixed to a foundation, in which case no Manufactured Home Registration Decal shall be issued. Failure to properly display a Manufactured Home Registration Decal shall be a misdemeanor subject to a fine not to exceed One Hundred Dollars (\$100.00). 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 payment of ad valorem taxes. The Tax 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 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 Tax 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 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 4. AMENDATORY 47 O.S. 2001, Section 1117, is amended to read as follows:

Section 1117. A. Unless otherwise provided by law, any person purchasing a new or used manufactured home or owning a manufactured home which has not been registered in this state shall register such manufactured home pursuant to the provisions of subsection B of this section and obtain a certificate of title as provided in Section 1105 of this title.

B. The application for registration and certificate of title shall be made to the Oklahoma Tax Commission or to a motor license agent. Such application shall be accompanied by the registration fees required by Section 1135 of this title and any penalties thereon. The application for registration and certificate of title shall include:

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;

4. The actual retail selling price of the manufactured home excluding Oklahoma taxes; and

5. Any other information which the Tax 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.

Upon the filing of an application for registration and certificate of title, the payment of fees as required by Section 1133 of this title, the excise tax as provided for in Section 2104.3 of Title 68 of the Oklahoma Statutes and the furnishing of proof satisfactory to the Tax Commission or motor license agent that all ad valorem taxes have been paid, the Tax Commission or motor license agent shall assign the manufactured home a distinctive number and shall issue to the owner of the manufactured home a certificate of title, a manufactured home registration receipt, Manufactured Home Registration Decal, a vehicle registration decal and an excise tax receipt. The certificate of title number shall be recorded in the computer data system required by Section 1113 of this title in order to collect and store information concerning the subsequent ad valorem tax payments for such manufactured home. The receipts and ~~decal~~ Manufactured Home Registration Decal shall be permanently attached to the title by the Tax Commission or agent. An excise tax receipt so attached shall constitute evidence of payment of the excise tax required by the provisions of Section 2104.3 of Title 68 of the Oklahoma Statutes. Thereafter, the owner of a manufactured home shall be assessed the ad valorem tax as provided in Section 2801 et seq. of Title 68 of the Oklahoma Statutes. A duplicate Manufactured Home Registration Decal shall be affixed inside the window nearest the front door of the manufactured home before it is moved upon any public roadway.

C. If an applicant has satisfactorily shown to the Tax Commission or to a motor license agent, that the applicant owns the manufactured home sought to be registered, but is unable to produce the documentary evidence of title, the Tax Commission or motor license agent may issue a manufactured home registration receipt, Manufactured Home Registration Decal, vehicle registration decal and excise tax receipt to the applicant. In such instances, the Tax Commission or motor license agent shall indicate on the receipt given the applicant the reason for not issuing a certificate of title. It shall be the duty of the applicant to immediately take all necessary steps to obtain an Oklahoma certificate of title. It shall be unlawful for such applicant to sell the manufactured home until such title has been obtained by the applicant. After receiving a certificate of title, the applicant shall then take such title, registration and excise tax receipts and ~~decal~~ Manufactured Home Registration Decal to the Tax Commission or motor license agent for permanent attachment of the receipts to the title.

D. The Department of Public Safety shall issue a permit immediately to the holder of a perfected security interest or licensed representative thereof, if the holder or representative is bonded by the state, to move the manufactured home to a secure location with a repossession affidavit. However, all excise taxes and ad valorem taxes due on such a manufactured home shall be required to be paid within thirty (30) days of the issuance of the permit. A certificate of title for a manufactured home shall not be issued pursuant to a repossession prior to the furnishing of proof satisfactory to the Tax Commission or motor license agent that all ad valorem taxes due have been paid.

E. The Department shall issue a permit immediately to a licensed manufactured home dealer to move a trade-in to a secure location with a trade-in affidavit. However, all excise taxes and ad valorem taxes due on such a manufactured home trade-in shall be

required to be paid within thirty (30) days of the issuance of the permit. A certificate of title for a manufactured home trade-in shall not be issued prior to the furnishing of proof satisfactory to the Tax Commission or a motor license agent that all ad valorem taxes due have been paid. A receipt evidencing payment of ad valorem taxes for the current year shall constitute satisfactory proof that all ad valorem taxes due have been paid.

~~F. The Department shall issue a moving permit for a manufactured home which bears a current year license plate and decal.~~

SECTION 5. AMENDATORY 68 O.S. 2001, Section 2813, is amended to read as follows:

Section 2813. A. On the first day of January of each year, the county assessor of the county in which a manufactured home is located shall list, assess and tax such manufactured home as required by the provisions of Section 2812 of this title and the Ad Valorem Tax Code, Section 2801 et seq. of this title.

B. In addition to the other requirements prescribed by law for the listing and assessing of real property pursuant to the provisions of the Ad Valorem Tax Code, when listing the value of real property on which a manufactured home is located and owned by the person owning the manufactured home and when listing the value of the improvements thereon, the county assessor shall separately describe and identify the value of the manufactured home apart from other real property and the value of the other improvements thereon. The value of the real property, the manufactured home, and the other improvements shall be shown separately.

C. Except as authorized by subsection F of this section, when a manufactured home is moved, or whenever title to a manufactured home is transferred, any county treasurer shall collect all ad valorem taxes due for the current calendar year and all delinquent taxes due and owing prior to the change of title or location and shall issue a

receipt of taxes paid, which shall be a Form 936, and a tax payment decal. These transactions may be handled by mail or facsimile transmission at the option of the taxpayer, except for tax payments which shall be handled either by mail or in person.

~~D. If, after payment of taxes due, the owner of a manufactured home makes a subsequent move in the same year, any county treasurer shall issue a release of taxes paid, which shall be a Form 936, to the owner. Such transaction may be handled by mail or facsimile transmission at the option of the taxpayer.~~

~~E.~~ After issuance of a receipt of taxes paid and a decal pursuant to the provisions of subsection C of this section and after notification by the county treasurer of such payment ~~or after issuance of a release of taxes paid pursuant to subsection D of this section,~~ the county assessor of the county in which the manufactured home is located shall furnish to the county assessor of the county where the manufactured home is to be located, the following information:

1. The name of the owner of the manufactured home;
2. The serial number or identification number of the manufactured home;
3. The registration number given to the manufactured home by the Oklahoma Tax Commission;
4. The address or legal description where the manufactured home is to be located;
5. The actual retail selling price of the manufactured home, excluding Oklahoma state taxes; and
6. Any other information necessary to enable the county assessor to list and assess the proper ad valorem taxes for the manufactured home for the following year.

~~F.~~ E. When lawfully repossessing a manufactured home which has been listed and assessed as real property pursuant to the provisions of subsection A of Section 2812 of this title, a holder of a

perfected security interest in the home is authorized to pay the ad valorem taxes for the full current year and any registration fees or ad valorem taxes which may be due for any prior year on the manufactured home based on the assessed value of the home pursuant to the provisions of subsection B of this section apart from other real property and the other improvements thereon. When lawfully repossessing a manufactured home which has been listed and assessed as personal property pursuant to the provisions of subsection B of Section 2812 of this title, a holder of a perfected security interest in the home is authorized to pay the ad valorem taxes for the full current year and any registration fees or ad valorem taxes which may be due for any prior years. The county treasurer shall issue a receipt of taxes paid to said holder and a decal showing the payment of such taxes. Such receipt shall be issued notwithstanding the existence of a tax sale certificate issued as a result of a tax sale to a purchaser of property upon which a manufactured home is located and for which the holder of a perfected security interest makes payment as authorized by this subsection. Such receipt shall be issued if the procedures prescribed by Section 3106 of this title are followed. If a tax sale certificate has been issued as required by law and the notice of sale contained the statement concerning the right of a secured party to repossess the manufactured home, the amount of taxes paid by the holder of the security interest shall be refunded to the holder of the tax sale certificate. The receipt shall be evidence of payment of the ad valorem taxes for purposes of obtaining a permit. ~~The Department of Public Safety shall not issue a permit pursuant to the provisions of Section 14-103D of Title 47 of the Oklahoma Statutes until all ad valorem taxes are paid on the manufactured home.~~ The Department shall issue a permit immediately to the holder of a perfected security interest or licensed representative thereof, if the holder or representative is bonded by the state, to move the manufactured home to a secure location with a

repossession affidavit. However, all excise taxes and ad valorem taxes due on such a manufactured home shall be required to be paid within thirty (30) days of the issuance of the permit. A certificate of title for a manufactured home shall not be issued pursuant to a repossession prior to the furnishing of proof satisfactory to the Oklahoma Tax Commission or motor license agent that all ad valorem taxes due have been paid. If the home is subject to registration pursuant to the provisions of the Oklahoma Vehicle License and Registration Act, the holder of a perfected security interest in a manufactured home may repossess the manufactured home and transport the manufactured home within the state for the purpose of securing the property after registering the manufactured home pursuant to the provisions of Section 1113 or 1117 of Title 47 of the Oklahoma Statutes.

~~G.~~ F. 1. The decal shall be affixed to the manufactured home license plate as evidence of the ad valorem tax paid and shall remain on the license plate, which shall be affixed to the exterior of the manufactured home, while the manufactured home is in transit.

2. It shall be a misdemeanor for any person to transport or cause to be transported a manufactured home without the decal affixed as required by this section.

3. The decal issued pursuant to subsection C of this section shall be of such size, color, design and numbering as the Tax Commission may direct. The tax payment decals shall be made with reflectionized material so as to provide effective and dependable brighteners during the service period for which the tax payment decal is issued. The Tax Commission shall issue such tax payment decals to the various county treasurers of the state in order for a manufactured home owner or reposessor to move the manufactured home.

SECTION 6. This act shall become effective January 1, 2003."

Passed the House of Representatives the 24th day of April, 2002.

Presiding Officer of the House of
Representatives

Passed the Senate the ____ day of _____, 2002.

Presiding Officer of the Senate