

STATE OF OKLAHOMA

1st Session of the 48th Legislature (2001)

HOUSE BILL HB1483

By: Piatt

AS INTRODUCED

An Act relating to motor vehicles; defining terms; providing registration fee for certain vehicles; amending Section 1, Chapter 286, O.S.L. 1999 (47 O.S. Supp. 2000, Section 1151.1), which relates to golf carts and all-terrain vehicles; clarifying applicability of the Oklahoma Vehicle License and Registration Act to certain vehicles; amending 68 O.S. 1991, Sections 1355, as last amended by Section 1, Chapter 239, O.S.L. 2000, and 2101, as last amended by Section 8, Chapter 150, O.S.L. 2000 (68 O.S. Supp. 2000, Sections 1355 and 2101), which relate to sales tax exemptions and vehicle excise tax definitions; providing exemption for certain vehicles; modifying definition; providing for codification; providing an effective date; and declaring an emergency.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1134.4 of Title 47, unless there is created a duplication in numbering, reads as follows:

A. As used in this section:

1. "All-terrain vehicle" means a motor vehicle that is equipped with a saddle for the use of the rider, designed to propel itself with three or four tires in contact with the ground, designed by the manufacturer for off-highway use by the operator only, and not designed by the manufacturer for farming or lawn care; and

2. "Dirt bike" means a motorcycle, other than those which operate on the public roads and meet the minimum equipment requirements.

B. The fee for registering an all-terrain vehicle and dirt bike shall be Fifteen Dollars (\$15.00). The vehicle shall be registered annually, and the Tax Commission shall design and issue an

appropriate sticker or decal to be placed on the item at the time of registration.

C. All-terrain vehicles and dirt bikes shall be subject to the other requirements of the Oklahoma Vehicle License and Registration Act

SECTION 2. AMENDATORY Section 1, Chapter 286, O.S.L. 1999 (47 O.S. Supp. 2000, Section 1151.1), is amended to read as follows:

Section 1151.1 A. Notwithstanding any other provision of law, golf carts ~~or all-terrain vehicles~~ shall not be registered pursuant to the provisions of the Oklahoma Vehicle License and Registration Act.

B. Except as otherwise provided in this section, golf carts or all-terrain vehicles shall not be operated on the highways or turnpikes of the state.

C. All-terrain vehicles owned by a city or golf carts may be operated on city streets if:

1. The municipal governing body has adopted an ordinance governing the operation of golf carts or all-terrain vehicles on city streets; and

2. Operation occurs during daylight hours only.

SECTION 3. AMENDATORY 68 O.S. 1991, Section 1355, as last amended by Section 1, Chapter 239, O.S.L. 2000 (68 O.S. Supp. 2000, Section 1355), is amended to read as follows:

Section 1355. Exemptions - Subject to other tax.

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

1. Sale of gasoline, motor fuel, methanol, "M-85" which is a mixture of methanol and gasoline containing at least eighty-five percent (85%) methanol, compressed natural gas, liquefied natural gas, or liquefied petroleum gas on which the Motor Fuel Tax, Gasoline Excise Tax, Special Fuels Tax or the fee in lieu of Special

Fuels Tax levied in Article 5, 6, or 7 of this title has been, or will be paid;

2. Sale of motor vehicles or any optional equipment or accessories attached to motor vehicles, or the sale of all-terrain vehicles as defined by the motor vehicle definition in Section 2101 of this title on which the Oklahoma Motor Vehicle Excise Tax levied in Article 21 of this title has been, or will be paid;

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

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

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

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

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

8. Sales of cigarettes or tobacco products to:

- a. a federally recognized Indian tribe or nation which has entered into a compact with the State of Oklahoma pursuant to the provisions of subsection C of Section 346 of this title or to a licensee of such a tribe or

nation, upon which the payment in lieu of taxes required by the compact has been paid, or

- b. a federally recognized Indian tribe or nation or to a licensee of such a tribe or nation upon which the tax levied pursuant to the provisions of Section 349 or Section 426 of this title has been paid; and

9. Leases of aircraft upon which the owners have paid the aircraft excise tax levied by Section 6001 et seq. of this title or which are specifically exempt from such tax pursuant to the provisions of Section 6003 of this title.

SECTION 4. AMENDATORY 68 O.S. 1991, Section 2101, as last amended by Section 8, Chapter 150, O.S.L. 2000 (68 O.S. Supp. 2000, Section 2101), is amended to read as follows:

Section 2101. For the purpose of this article:

(a) The term "motor vehicle" means and includes every automobile, truck, truck-tractor, or any motor bus or any self-propelled vehicle not operated or driven upon fixed rails or tracks or in the air or on water. It also includes a vehicle that is equipped with a saddle for the use of the rider, designed to propel itself with three or four tires in contact with the ground, designed by the manufacturer for off-highway use by the operator only.

(b) The term "vehicle" means and includes every device in, upon, or by which any person or property is, or may be, transported or drawn, excepting devices moved by human or animal power, when not used upon fixed rails or tracks, or in the air or on water.

(c) The term "automobile" means and includes every motor vehicle constructed and used solely for the transportation of persons for purposes other than for hire or compensation.

(d) The term "motorcycle" means and includes every motor vehicle designed to travel on not more than three wheels.

(e) The term "truck" means and includes every motor vehicle constructed or used for the transportation of property not falling within the definition of truck-tractor, trailer or semitrailer, as herein defined.

(f) The term "truck-tractor" means and includes every motor vehicle of the truck type designed to draw or support the front end of a semitrailer.

(g) The term "trailer" means and includes any vehicle designed to be drawn by a truck, tractor or a truck-tractor, but supported upon its own wheels.

(h) The term "semitrailer" means and includes any vehicle designed to be attached to, and having its front end supported by a truck, tractor, or truck-tractor.

(i) The term "motor bus" means and includes every motor vehicle constructed so as to carry persons, and which is used or rented to carry persons for compensation.

(j) The term "manufactured home" means a residential dwelling built in accordance with the National Manufactured Housing Construction and Safety Standards Act of 1974, 42 U.S.C., Section 5401 et seq., and rules promulgated pursuant thereto and the rules promulgated by the Oklahoma Used Motor Vehicle and Parts Commission pursuant to Section 582 of Title 47 of the Oklahoma Statutes.

(k) The term "farm tractor" means and includes any vehicle of tractor type owned and operated by the purchaser and used exclusively for agricultural purposes.

(l) The terms "legal ownership" and "legally owned" mean the right to possession, whether acquired by purchase, barter, exchange, assignment, gift, operation of law, or in any other manner.

(m) The term "person" means and includes natural persons, individuals, partnerships, firms, associations, limited liability companies, corporations, estates, trustees, business trusts, syndicates, this state, any county, city, municipality, school

district or other political subdivision of the state, or any corporation or combination acting as a unit or any receiver appointed by any state or federal court; and the use of the singular number shall include the plural number.

(n) The term "Tax Commission" means the Oklahoma Tax Commission.

SECTION 5. This act shall become effective July 1, 2001.

SECTION 6. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

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