

STATE OF OKLAHOMA

1st Session of the 49th Legislature (2003)

CONFERENCE COMMITTEE SUBSTITUTE
FOR ENGROSSED
SENATE BILL 141

By: Morgan and Robinson of the
Senate

and

Mitchell and Bonny of the
House

CONFERENCE COMMITTEE SUBSTITUTE

An Act relating to motor vehicles; creating Trucking One-Stop Shop Act; providing short title; transferring certain divisions and sections of Corporation Commission, Department of Public Safety and Oklahoma Tax Commission to Department of Transportation; transferring associated powers, duties, responsibilities, documents, employees, property, pending matters, funds and authority; providing that certain documents be deemed issued by Department of Transportation; providing that certain rules be deemed promulgated by State Transportation Commission; providing for transfer of employees and specifying provisions related thereto; requiring coordination with Office of Personnel Management; providing for allocation of certain funds; authorizing Director of State Finance to transfer certain funds; providing for transitional period; requiring Department of Transportation and Tax Commission to enter into certain contract and specifying certain requirements related thereto; specifying certain duties of Office of Administrative Rules; granting certain authority to Transportation Commission; amending 47 O.S. 2001, Sections 7-602, 14-110, 14-111, 116.13, 116.14, 1109, as amended by Section 2, Chapter 454, O.S.L. 2002, 1113, as amended by Section 3, Chapter 417, O.S.L. 2002, 1115, as amended by Section 2 of Enrolled Senate Bill No. 234 of the 1st Session of the 49th Oklahoma Legislature, 1115.1, 1120, 1120.1, 1124, 1124.1, 1133, 1133.2, 1138, 1139, 1140 and 1151, as amended by Section 1, Chapter 59, O.S.L. 2002 (47 O.S. Supp. 2002, Sections 1109, 1113 and 1151), which relate to security verification, size, weight and load requirements, enforcement of certain laws and the Oklahoma Vehicle License and Registration Act; modifying requirements for certification of existence of security with respect to fleet vehicles; transferring certain duties from officers of Tax Commission to officers of Department of Transportation; transferring certain duties and authority from Tax Commission to Department of Transportation or Transportation Commission; modifying employees to whom certain information may be disclosed; modifying exception to

certain confidentiality requirements; modifying entities who may release certain information or impose certain fees; providing for deposit of certain fees and fines; modifying persons to whom liability not attach for certain acts; deleting obsolete language; providing that certain actions taken by Tax Commission remain in effect except under certain circumstances; restructuring certain fees; providing for supervision of motor license agents; amending 68 O.S. 2002, Sections 607, 607.1 and 2103, which relate to motor fuel and motor vehicle excise taxes; providing for codification; providing effective dates; 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 1202 of Title 47, unless there is created a duplication in numbering, reads as follows:

A. Sections 1 and 2 of this act shall be known and may be cited as the "Trucking One-Stop Shop Act".

B. Notwithstanding any other provision of law, effective July 1, 2004, the Transportation Division of the Corporation Commission and the Size and Weight Permit Division of the Department of Public Safety are hereby by transferred to the Department of Transportation; provided, the Railroad Department and the Pipeline Safety Department of the Corporation Commission shall not be subject to the provisions of this section. The powers, duties and responsibilities exercised by the entities listed in this section pursuant to law shall be transferred to the Department of Transportation. All records, employees, property, matters pending and funds of any of the entities listed in this section shall be transferred to the Department of Transportation. All documents issued by the entities transferred herein, including but not limited to vehicle registrations and permits, shall be deemed to have been issued by the Department of Transportation. All rules promulgated by the Department of Public Safety and the Corporation Commission

with respect to the entities transferred herein shall be deemed to be rules of the Transportation Commission as of July 1, 2004.

The employees of the Department of Public Safety and the Corporation Commission whose duties are transferred under this act shall be transferred to the Department of Transportation or may accept another position with the agency by which they are currently employed. Personnel transferred pursuant to the provisions of this section shall not be required to accept a lesser salary than presently received. The Department of Transportation shall not impose furloughs or reductions-in-force with respect to such personnel. Personnel transferred shall be placed with the classification level in which they meet qualifications without an entrance exam. All such persons shall retain seniority, leave, sick and annual time earned and any retirement benefits which have accrued during their tenure with the Department of Public Safety or the Corporation Commission. The transfer of personnel among the agencies shall be coordinated with the Office of Personnel Management.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1101.1 of Title 47, unless there is created a duplication in numbering, reads as follows:

A. Effective October 1, 2003, all powers, duties and responsibilities exercised by the Motor Vehicle Enforcement Section, the International Registration Plan (IRP) Section and the International Fuel Tax Agreement (IFTA) Section shall be transferred from the Oklahoma Tax Commission to the Department of Transportation. From appropriations made for such purpose, funds sufficient to administer such sections from July 1, 2003, through September 30, 2003, shall be allocated to the Tax Commission and funds sufficient to administer such sections from October 1, 2003, through June 30, 2004, shall be allocated to the Department of Transportation, and the Director of State Finance is hereby

authorized to transfer such funds as may be necessary to effect such allocations. Provided, the period of October 1, 2003, through June 30, 2004, shall be a transitional period in which the Department of Transportation shall gradually assume complete administration and management over the powers, duties, responsibilities and staff currently carrying out the administration of the sections. For the period of October 1, 2003, through June 30, 2004, the Department of Transportation and the Tax Commission shall enter into a contract whereby funds shall be paid to the Tax Commission by the Department of Transportation in exchange for the Tax Commission's agreement to continue to operate the sections. During this transition period, the employees assigned to the Motor Vehicle Enforcement Section, the International Registration Plan Section and the International Fuel Tax Agreement Section shall continue to be employees of the Tax Commission unless otherwise agreed to by the Tax Commission and the Department of Transportation. Provided, effective July 1, 2004, the Motor Vehicle Enforcement Section, the International Registration Plan Section and the International Fuel Tax Agreement Section shall be administered solely by the Department of Transportation.

B. The employees of the Tax Commission whose duties are transferred under this act shall be transferred to the Department of Transportation. Personnel transferred pursuant to the provisions of this section shall not be required to accept a lesser salary than presently received; provided, the provisions of this section shall not operate to prohibit the Department of Transportation or the Tax Commission from imposing furloughs or reductions-in-force with respect to such personnel as allowed by law. Personnel transferred shall be placed within the classification level in which they meet qualifications without an entrance exam. All such persons shall retain seniority, leave, sick and annual time earned and any retirement benefits which have accrued during their tenure with the

Tax Commission. The transfer of personnel among the agencies shall be coordinated with the Office of Personnel Management.

C. Effective October 1, 2003, any administrative rules promulgated by the Tax Commission related to the administration of the International Registration Plan authorized by Section 1120 of Title 47 of the Oklahoma Statutes, the International Fuel Tax Agreement authorized by Section 607 of Title 68 of the Oklahoma Statutes, or the enforcement of Section 1115.1 of Title 47 of the Oklahoma Statutes shall be transferred to and become a part of the administrative rules of the Transportation Commission. The Office of Administrative Rules in the Secretary of State's office shall provide adequate notice in the Oklahoma Register of the transfer of rules, and shall place the transferred rules under the Administrative Code section of the Transportation Commission. From and after October 1, 2003, any amendment, repeal or addition to the transferred rules shall be under the jurisdiction of the Transportation Commission.

D. The Transportation Commission may promulgate rules necessary for the utilization of motor license agents in the registration of vehicles pursuant to Section 1120 of Title 47 of the Oklahoma Statutes.

SECTION 3. AMENDATORY 47 O.S. 2001, Section 7-602, is amended to read as follows:

Section 7-602. A. 1. The owner of a motor vehicle registered in this state shall carry in such vehicle at all times a current owner's security verification form listing the vehicle or an equivalent form which has been issued by the Department of Public Safety and shall produce such form upon request for inspection by any law enforcement officer or representative of the Department and, in case of a collision, the form shall be shown upon request to any person affected by the collision.

2. Every person registering a motor vehicle in this state, except a motor vehicle which is not being used upon the public highways or public streets, or a manufactured home while on a permanent foundation, at the time of registration of such vehicle, shall certify the existence of security with respect to such vehicle by surrendering to a motor license agent or other registering agency a current owner's security verification form or an equivalent form issued by the Department. A motor license agent or other registering agency shall require the surrender of such form prior to processing an application for registration or renewal.

3. Fleet vehicles operating under the authority of the Corporation Commission, the Federal Highway Administration, or vehicles registered pursuant to the provisions of Section 1120 of this title, shall certify the existence of security with respect to such vehicle at the time of registration by submitting one of the following:

- a. a current owner's security verification form verifying the existence of security as required by Section 7-600 et seq. of this title, or
- b. a permit number verified by the ~~Oklahoma Tax Commission~~ Department of Transportation indicating the existence of a current liability insurance policy. Provided, in the event the ~~Tax Commission~~ Department is unable to verify the existence of such insurance as provided herein in a prompt and timely fashion, the ~~Tax Commission~~ Department may accept a current single state registration form issued by the Corporation Commission or any other regulating entity with which the Corporation Commission has entered into a reciprocal compact or agreement regarding the regulation of motor vehicles engaged in interstate or foreign commerce upon and over the public highways.

4. The following shall not be required to carry an owner's or operator's security verification form or an equivalent form from the Department during operation of the vehicle and shall not be required to surrender such form for vehicle registration purposes:

- a. any vehicle owned or leased by the federal or state government, or any agency or political subdivision thereof,
- b. any vehicle bearing the name, symbol, or logo of a business, corporation or utility on the exterior and which is in compliance with the provisions of Sections 7-600 through 7-610 of this title according to records of the Department of Public Safety which reflect a deposit, bond, self-insurance, or fleet policy,
- c. fleet vehicles maintaining current vehicle liability insurance as required by the Corporation Commission or any other regulating entity,
- d. any licensed taxicab, and
- e. any vehicle owned by a licensed used motor vehicle dealer.

5. Any person who knowingly issues or promulgates false or fraudulent information in connection with either an owner's or operator's security verification form or an equivalent form which has been issued by the Department of Public Safety shall be guilty of a misdemeanor and upon conviction shall be subject to a fine not exceeding Five Hundred Dollars (\$500.00), or imprisonment for not more than six (6) months, or by both such fine and imprisonment.

B. Each motor license agent is authorized to charge a fee of One Dollar and fifty cents (\$1.50) to each person to whom the agent issues a certificate of registration and who is required to surrender proof of financial responsibility pursuant to the provisions of Sections 7-600 through 7-609 of this title. The fee may be retained by the agent as compensation for services in

processing the proof of financial responsibility and for processing the driver's license information, insurance verification information, and other additional information furnished to the agent pursuant to Section 1112 of this title, if such agent does not receive the maximum compensation as authorized by law.

SECTION 4. AMENDATORY 47 O.S. 2001, Section 14-110, is amended to read as follows:

Section 14-110. The registration certificate for any truck, trailer, semitrailer or combination thereof shall be carried in or on the vehicle at all times and shall be presented on demand of any officer of the Department of Public Safety, ~~Oklahoma Tax Commission~~ Department of Transportation, or any sheriff for ~~his~~ inspection, and it shall be accepted in any court as prima facie evidence of weight registration or legally authorized load limit of the vehicle.

SECTION 5. AMENDATORY 47 O.S. 2001, Section 14-111, is amended to read as follows:

Section 14-111. A. Any officer of the Department of Public Safety, the ~~Oklahoma Tax Commission~~ Department of Transportation, any sheriff, or any salaried deputy sheriff is authorized to stop any vehicle upon any road or highway in order to weigh such vehicle by means of portable or stationary scales, or cause the same to be weighed by any official weigher, or upon any privately owned scales and may require that such vehicles be driven to the nearest or most convenient available scales for the purpose of weighing. In the event that any axle weight or the gross weight of any such vehicle be found to exceed the maximum weight authorized by law, or by permit issued therefor, the officer may require, in the case of separable loads, the driver, operator or owner thereof to unload at the site such portion of the load as may be necessary to decrease the weight of such vehicle to the maximum weight authorized by law. Provided, however, that if such load consists of livestock, perishable merchandise, or merchandise that may be destroyed by the

weather, then the driver shall be permitted to proceed to the nearest practical unloading point in the direction of destination before discharging such excess cargo. All material so unloaded shall be cared for by the owner or operator of such vehicle at the risk of such owner or operator.

B. The operator of any truck or other vehicle transporting farm products or other merchandise for hire shall ~~have in his possession~~ possess a certificate carrying the following information: name of the operator; driver license number; vehicle registration number; Corporation Commission permit number; statement of owner authorizing transportation of the products by above named operator; and signature of the owner.

Should the vehicle be loaded with livestock, the certificate shall include the number of animals, and should ~~said the~~ the livestock be the property of more than one person, a certificate signed by each owner carrying the above information including the number of animals owned by ~~them~~ each owner shall be carried by the operator. Should the operator be the owner of the merchandise or livestock, ~~said the~~ the merchandise or livestock having just been purchased, ~~he the~~ operator shall ~~have in his possession~~ possess a bill of sale for such merchandise or livestock. Should the operator be the owner of livestock or other farm products produced by ~~him~~ the operator, ~~he the operator~~ shall be required to show satisfactory identification and ownership of the vehicle. Any officer as outlined in this chapter shall have the authority to stop any vehicle loaded with livestock, merchandise or other farm products and investigate as to the ownership of ~~said the~~ the merchandise, livestock or other farm products. Should the operator of any vehicle be unable to establish to the satisfaction of the officer the ownership of the merchandise, livestock or other products, or shall not have certificate signed by the owner as specified in this section for the transportation of such merchandise, livestock or other farm products, ~~said the~~ the

merchandise, livestock or other farm products and the vehicle in which they are being transported shall be impounded by ~~said the~~ the officer and any expense as to the care of any livestock shall be the responsibility of the owner or operator of ~~said the~~ the vehicle, and any loss or damage of ~~said the~~ the merchandise, livestock or other farm products shall be the responsibility of the operator or owner, or both.

SECTION 6. AMENDATORY 47 O.S. 2001, Section 116.13, is amended to read as follows:

Section 116.13 ~~(a)~~ A. It shall be the duty of the ~~Oklahoma Tax Commission~~ Department of Transportation to assign ~~revenue~~ enforcement officers to work with members of the Oklahoma Highway Patrol in the enforcement of Sections 14-101 et seq. of this title and other acts regulating the usage of the highways of the state and in the enforcement of the motor vehicle license and registration laws of the state.

~~(b)~~ B. Each employee of the ~~Tax Commission~~ Department assigned as a ~~revenue~~ an enforcement officer, as herein provided, shall at all times while on duty be required to be dressed in a distinctive uniform and display a badge of office, both of which shall be completely different and distinguishable from those of the Oklahoma Highway Patrol. All such badges shall be furnished by the ~~Tax Commission~~ Department and each badge shall display a distinctive serial number. The type and detail of ~~said the~~ the uniforms shall be designated by the ~~Tax Commission~~ Department and the ~~Tax Commission~~ Department shall furnish ~~said the~~ the uniforms and replace them when necessary. An expense allowance of One Hundred Dollars (\$100.00) per month for maintenance and cleaning of uniforms shall be paid to each ~~revenue~~ enforcement officer of the ~~Tax Commission~~ Department.

~~(c)~~ C. Any person who without authority wears the badge or uniform of ~~an Oklahoma Tax Commission revenue~~ a Department of Transportation enforcement officer, or who without authority

impersonates such an officer, with intent to deceive anyone, shall be guilty of a misdemeanor.

SECTION 7. AMENDATORY 47 O.S. 2001, Section 116.14, is amended to read as follows:

Section 116.14 In the event any vehicle is found with no registration, not properly registered for the load carried, or improperly registered in any manner under the provisions of ~~this act~~ Section 116.2a et seq. of this title or any provisions of the motor vehicle license and registration laws of this state, ~~said revenue~~ Department of Transportation enforcement officers shall be authorized to seize and take such vehicle into custody until such time as such vehicle is properly registered and the license fee thereon is paid in full together with any penalty provided by law plus the cost of seizure, including the reasonable cost of taking such vehicle into custody and storing it. Any load on such vehicle shall be disposed of by the owner or operator of such vehicle. In the event such license fee and penalty together with the cost of seizure and storage is not paid, ~~said revenue~~ the enforcement officer shall proceed to sell such vehicle by posting not less than five notices of sale in five different public places in the county where such property is located, one of such notices to be posted at the place where the vehicle is stored; provided ~~further, that~~ a copy of such notice shall also be sent by registered mail, return receipt requested, to the last-known address of the registered owner of such vehicle in question. Such vehicle shall be sold at such sale subject to the following terms and conditions:

~~(1)~~ 1. In the event the sale price is equal to, or greater than, the total cost of sale, seizure and the fee and penalty, the purchaser shall be issued a certificate of purchase, license plate and registration certificate~~;~~;

~~(2)~~ 2. In the event the sale price is less than the total costs of sale, seizure, and the fee and penalty, such vehicle shall be

sold as junk to the highest bidder, whereupon ~~he~~ the bidder shall receive a certificate of purchase; and if such vehicle be dismantled, the record to such junked vehicle shall be canceled. If not dismantled, the same shall forthwith be registered anew; and

~~(3)~~ 3. Any ~~residue~~ residual amount remaining unclaimed by the delinquent owner shall be administered in accordance with the Uniform Unclaimed Property Act (1981).

SECTION 8. AMENDATORY 47 O.S. 2001, Section 1109, as amended by Section 2, Chapter 454, O.S.L. 2002 (47 O.S. Supp. 2002, Section 1109), is amended to read as follows:

Section 1109. A. All information contained in certificates of title, applications therefor, vehicle registration records and computer data files is hereby declared to be confidential information and shall not be copied by anyone or disclosed to anyone other than employees of the Oklahoma Tax Commission or the Department of Transportation in the regular course of their employment, except as follows:

1. For use by any governmental agency, including but not limited to any court or law enforcement agency, in carrying out its functions, or any private person or entity acting on behalf of a federal, state or local governmental agency in carrying out its functions. Information relating to motor vehicle insurance, including the insurer and insurance policy numbers, may be released to law enforcement officers investigating an accident pursuant to the provisions of Section 10-104 of this title;

2. For use by any motor vehicle manufacturer or an authorized representative thereof in connection with matters of motor vehicle or driver safety and theft, motor vehicle emissions, motor vehicle product alterations, recalls or advisories, performance monitoring of motor vehicles, motor vehicle parts and dealers, motor vehicle market research activities, including survey research, and removal of non-owner records from the original owner records of motor

vehicle manufacturers. The confidentiality of the information shall be protected, as set out above, and used only for the purpose stated; provided, further, that the Tax Commission or Department of Transportation shall be authorized to review the use of and the measures employed to safeguard the information; and provided, further, that the manufacturer or representative shall bear the cost incurred by the Tax Commission or Department in the production of the information requested. If the confidentiality provisions, as set out above, are violated, the provisions of subsection D of Section 205 of Title 68 of the Oklahoma Statutes shall apply and the privilege of obtaining information shall be terminated. Any manufacturer or representative violating the provisions of this paragraph, upon conviction, shall be punishable by a fine not to exceed Fifty Thousand Dollars (\$50,000.00);

3. For use by any person compiling and publishing motor vehicle statistics, provided that such statistics do not disclose the names and addresses of individuals. Such information shall be provided upon payment of a fee as determined by the Tax Commission or Department of Transportation;

4. For use by a wrecker or towing service licensed pursuant to the provisions of Section 951 et seq. of this title for use in providing notice to the owners and secured parties of towed or impounded vehicles, upon payment of a fee of One Dollar (\$1.00) per vehicle record page to the Tax Commission, Department of Transportation or any motor license agent;

5. For use by a legitimate business or its agents, employees, or contractors for use in the normal course of business, upon payment of a fee of One Dollar (\$1.00) per vehicle record page to the Tax Commission, Department of Transportation or any motor license agent, but only:

- a. to verify the accuracy of personal information submitted by the individual to whom the information

pertains to the business or its agents, employees, or contractors, or

- b. to obtain the correct information, if such information submitted by the individual to whom the information pertains to the business is not correct, or is no longer correct, but only for the purposes of preventing fraud by, pursuing legal remedies against, or recovering on a debt or security interest against the individual;

6. For use in connection with any civil, criminal, administrative or arbitral proceeding in any federal, state or local court or agency or before any self-regulatory body, including the service of process, investigation in anticipation of litigation, and the execution or enforcement of judgments and orders, or pursuant to an order of a federal, state or local court, upon payment of a fee of One Dollar (\$1.00) per vehicle record page to the Tax Commission, Department of Transportation or any motor license agent;

7. For use by any insurer or insurance support organization, or by a self-insured entity, or its agents, employees, or contractors, in connection with claims investigation activities, anti-fraud activities, rating or underwriting, upon payment of a fee of One Dollar (\$1.00) per vehicle record page to the Tax Commission, Department of Transportation or any motor license agent;

8. For use by any licensed private investigative agency or licensed security service for any purpose permitted under this subsection, upon payment of a fee of One Dollar (\$1.00) per vehicle record page to the Tax Commission, Department of Transportation or any motor license agent;

9. For use by a requester, upon payment of a fee of One Dollar (\$1.00) per vehicle record page to the Tax Commission, Department of Transportation or any motor license agent, if the requester

demonstrates that it has obtained the written consent of the individual to whom the information pertains; or

10. For use in connection with the operation of private toll transportation facilities.

As used in this section, the term "vehicle record page" means a computer-generated printout of the motor vehicle inquiry screen. Information provided on the motor vehicle inquiry screen printout shall include the current vehicle owner name and address, vehicle make, model and year, identifying numbers for the vehicle license plate, certificate of title and vehicle identification number, relevant dates relating to the vehicle registration and certificate of title, and lien status.

B. In addition to the information provided on the vehicle record page, the Tax Commission or Department of Transportation may, upon written request, release to any requester authorized by the provisions of this section to obtain individual motor vehicle information, corresponding copies of vehicle certificates of title, applications therefor, vehicle registration records and computer data files.

There shall be an informational search and retrieval fee of Five Dollars (\$5.00) per vehicle for such computerized record copies. If the Tax Commission or Department of Transportation does a manual search and retrieval, the fee for document record copies shall be Seven Dollars and fifty cents (\$7.50) per vehicle. Certified copies of vehicle certificates of title and applications therefor shall be included within the informational search and retrieval by the Tax Commission or Department of Transportation for a fee of Ten Dollars (\$10.00). Such duly certified copies may be received in evidence with the same effect as the original when the original is not in the possession or under the control of the party desiring to use the same.

C. Requesters authorized by this section to receive motor vehicle information shall submit to the Tax Commission, Department of Transportation or motor license agent an affidavit supported by such documentation as the Tax Commission or Department may require, on a form prescribed by the Tax Commission or Department certifying that the information is requested for a lawful and legitimate purpose and will not be further disseminated.

D. Notwithstanding the foregoing, the Tax Commission or Department may allow the release of information from its motor vehicle records upon magnetic tape consisting only of the following information:

1. The date of the certificate of title;
2. The certificate of title number;
3. The type of title issued for the vehicle;
4. The odometer reading from the certificate of title;
5. The year in which the vehicle was manufactured;
6. The vehicle identification number for the vehicle;
7. The make of the vehicle; and
8. The location in which the vehicle is registered.

The Tax Commission or Department shall allow the release of such information upon payment of a fee to be determined by the Tax Commission or Department. The information released as authorized by this subsection may only be used for purposes of detecting odometer rollback or odometer tampering, for determining the issuance in this state or any other state of salvage or rebuilt titles for vehicles or for determining whether a vehicle has been reported stolen in this state or any other state.

E. Notwithstanding the provisions of this section or of Section 205 of Title 68 of the Oklahoma Statutes, the Tax Commission or Department may inform a secured party that taxes and fees are delinquent with respect to a vehicle upon which the secured party has a perfected lien.

F. Fees received by a motor license agent pursuant to the provisions of this section shall not be included in the maximum sum that may be retained by motor license agents as compensation pursuant to the provisions of Section 1143 of this title.

G. All funds collected by the Tax Commission pursuant to the provisions of this section shall be deposited in the Oklahoma Tax Commission Revolving Fund. All funds collected by the Department of Transportation pursuant to the provisions of this section shall be deposited in the State Highway Construction and Maintenance Fund.

H. It is further provided that the provisions of this section shall be strictly interpreted and shall not be construed as permitting the disclosure of any other information contained in the files and records of the Tax Commission or Department of Transportation.

I. It shall be unlawful for any person to commit any of the following acts:

1. To knowingly obtain or disclose personal information from a motor vehicle record for any use not expressly permitted by this section; or

2. To make false representation to obtain any personal information from an individual's motor vehicle record.

Any violation of the provisions of this section shall constitute a misdemeanor and shall be punishable by the imposition of a fine not exceeding One Thousand Dollars (\$1,000.00), or by imprisonment in the county jail for a term not exceeding one (1) year, or by both such fine and imprisonment. Where applicable, a person convicted of a violation of the provisions of this section shall be removed or dismissed from office or state employment. No liability whatsoever, civil or criminal, shall attach to any member or employee of the Tax Commission or Department of Transportation for any error or omission in the disclosure of such information.

SECTION 9. AMENDATORY 47 O.S. 2001, Section 1113, as amended by Section 3, Chapter 417, O.S.L. 2002 (47 O.S. Supp. 2002, 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 or Department of Transportation, as applicable, 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 Department of Transportation, as applicable, 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 or Department 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 or Department of Transportation, as applicable. 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 or Department of Transportation, as applicable, 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. 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. Manufactured homes previously registered and subject to ad valorem taxation as provided by law shall have a decal affixed at the time ad valorem taxes are paid for such manufactured home; provided, for a manufactured home permanently affixed to real estate, 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 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 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 indicating payment of applicable registration fees and excise taxes. 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 10. AMENDATORY 47 O.S. 2001, Section 1115, as amended by Section 2 of Enrolled Senate Bill No. 234 of the 1st Session of the 49th Oklahoma Legislature, is amended to read as follows:

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

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

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

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

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

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

B. 1. All vehicles, other than those required to be registered pursuant to the provisions of subsection A of this section, shall be registered on a staggered system of registration and licensing on a monthly series basis to distribute the work of registering such vehicles as uniformly and expeditiously as practicable throughout the calendar year. After the end of the month following the expiration date, the license and registration fees for the new registration period shall become delinquent.

2. All fleet vehicles registered pursuant to new applications approved pursuant to the provisions of Section 1120 of this title shall be registered on a staggered system monthly basis.

3. Applicants seeking to establish Oklahoma as the base jurisdiction for registering apportioned fleet vehicles shall have a one-time option of registering for a period of not less than four (4) nor greater than fifteen (15) months. Subsequent renewals for these registrants will be for twelve (12) months, expiring on the last day of the month chosen by the registrant under the one-time option as provided herein. In addition, registrants with multiple fleets may designate a different registration month of expiration for each fleet.

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

4. Effective January 1, 2004, all motorcycles and mopeds shall be registered on a staggered system of registration. The Oklahoma Tax Commission shall notify in writing, prior to December 1, 2003, all owners of motorcycles or mopeds registered as of such date, who shall have a one-time option of registering for a period of not less than three (3) months nor greater than fifteen (15) months. Subsequent renewals for these registrants will be for twelve (12) months, expiring on the last day of the month chosen by the registrant under the one-time option as provided herein. All motorcycles and mopeds registered pursuant to new applications received on or after December 1, 2003, shall also be registered pursuant to the provisions of this paragraph.

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

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

2. For commercial vehicles registered under the provisions of subsection B of this section, except those vehicles registered pursuant to Section 1133.1 of this title, a penalty shall be assessed after the last day of the month following the registration expiration date. A penalty of twenty-five cents (\$0.25) per day

shall be added to the license fee of such vehicle and shall accrue for one (1) month. Thereafter, the penalty shall be thirty percent (30%) of the annual registration fee, or Two Hundred Dollars (\$200.00), whichever is greater;

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

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

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

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

1. A penalty in the amount of Fifty Dollars (\$50.00) shall be imposed upon any person found to be operating a commercial vehicle sixty (60) days after the end of the month in which the license plate or registration credentials expire without the current year license plate or registration credential displayed;

2. A penalty in the amount of Fifty Dollars (\$50.00) shall be imposed for any person operating a commercial vehicle subject to the

provisions of Section 1120 or Section 1133 of this title without the proper display of, or, carrying in such commercial vehicle, the identification credentials issued by the ~~Tax Commission~~ Department of Transportation as evidence of payment of the fee or tax as provided in Section 1120 or Section 1133 of this title; and

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

E. The Tax Commission, or the Department of Transportation with respect to vehicles registered under Section 1120 or Section 1133 of this title, shall assess the registration fees and penalties for the year or years a vehicle was not registered. For vehicles not registered for two or more years, the registration fees and penalties shall be due only for the current year and one (1) previous year. ~~The Tax Commission shall waive road user fees and penalties for failure to register a vehicle, provided road user fees shall not be waived for the current registration year in cases where the vehicle is proven to have been inoperable during the registration period. Proof of inoperability may be by, but is not limited to, submission of parts or repair receipts or such other evidence deemed appropriate by the Tax Commission.~~

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

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

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

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

H. If a vehicle is donated to a nonprofit charitable organization other than as provided in subsection G of this section, the person donating the vehicle and the nonprofit charitable organization receiving the donated vehicle shall be exempt from paying any registration fees, excise tax, title or transfer fees, and penalties and interest due from previous years if such fees, taxes, penalties and interest are more than one (1) year past due and the vehicle is not currently registered. However, after the donation, if the person donating the vehicle, or someone on behalf of such person, purchases the same vehicle back from the nonprofit charitable organization to which the vehicle was donated, such person shall be liable for all current and past-due registration fees, excise tax, title or transfer fees, and penalties and interest on such vehicle.

SECTION 11. AMENDATORY 47 O.S. 2001, Section 1115.1, is amended to read as follows:

Section 1115.1 In addition to the penalties provided in the Oklahoma Vehicle License and Registration Act, after ninety (90) days from the expiration date for annual registration of a vehicle, the ~~Oklahoma Tax Commission~~ Department of Transportation, Department of Public Safety, county sheriffs, and all other duly authorized peace officers of this state may seize and take into custody every vehicle owned within this state not bearing or displaying a proper

license plate required by the Oklahoma Vehicle License and Registration Act. The vehicle shall not be released to the owner until it is duly registered and the license, registration, or title fee and penalties due are paid in full, proof of security or an affidavit that the vehicle will not be used on public highways or public streets, as required pursuant to Section 7-600 et seq. of this title, is furnished, and the cost of seizure, including the reasonable cost of taking the vehicle into custody and storing the vehicle, have been paid. In the event the owner of any vehicle seized fails to pay such fees and penalties due, together with cost of seizure and storage, and fails to provide proof of security or an affidavit that the vehicle will not be used on public highways or public streets, the ~~Oklahoma Tax Commission~~ Department of Transportation or ~~its~~ a motor license ~~agents~~ agent shall proceed to sell the vehicle by posting not ~~less~~ fewer than five notices of sale in five different public places in the county where the vehicle is located, one of such notices to be posted at the place where the vehicle is stored. A copy of the notice shall also be sent by certified mail, restricted delivery, with return receipt requested, to the last-known address of the registered owner of the vehicle. The vehicle shall be sold at such sale subject to the following terms and conditions:

1. In the event the sale price is equal to, or greater than, the total costs of sale, seizure and the fee and penalty, the purchaser shall be issued a certificate of purchase, license plate, manufactured home registration receipt and decal and registration certificate;

2. In the event the sale price is less than the total costs of sale, seizure, and the fee and penalty, the vehicle shall be sold as junk to the highest bidder, whereupon the bidder shall receive a certificate of purchase; and if the vehicle be dismantled, the record to the junked vehicle shall be canceled. If not dismantled,

the vehicle shall be immediately registered; ~~or~~ and

3. Any ~~residue~~ residual amount remaining unclaimed by the delinquent owner shall be administered in accordance with the Uniform Unclaimed Property Act.

SECTION 12. AMENDATORY 47 O.S. 2001, Section 1120, is amended to read as follows:

Section 1120. A. The ~~Oklahoma Tax Commission~~ Department of Transportation may, when in the interest of the State of Oklahoma and its residents, enter into the International Registration Plan or other compacts or agreements with other states to permit motor vehicle registration and license taxes on any truck, bus, or truck-tractor on a proportional basis commensurate with the use of Oklahoma highways. Proportional registration under such plans may be permitted for vehicles engaged in interstate commerce or combined interstate and intrastate commerce. Any action taken by the Oklahoma Tax Commission with respect to the International Registration Plan or other such compacts or agreements prior to the effective date of this act shall remain in effect unless altered by the Department of Transportation pursuant to its authority to do so after the effective date of this act.

B. The ~~Tax Commission~~ Department shall require that such proportional registration be based on the percentage of miles actually operated by such vehicles or fleets of vehicles in the State of Oklahoma in the preceding year in proportion to the total fleet miles operated both within and without Oklahoma. If mileage data is not available for the preceding fiscal year, the ~~Tax Commission~~ Department may accept the latest twelve-month period available. Such percentage figure, so determined by the ~~Tax Commission~~ Department, shall be the Oklahoma mileage factor. In computing the taxes under the foregoing formula, the ~~Tax Commission~~ Department shall first compute the license fees for the entire fleet

and then multiply the amount by the Oklahoma mileage factor on a dollar basis.

C. Upon receipt of the Oklahoma license and registration tax, which shall be paid by cash and/or certified funds, as computed under the provisions of the Oklahoma Vehicle License and Registration Act, the ~~Tax Commission~~ Department shall register all such fleet vehicles, and shall issue a license plate or decal for each of such vehicles identifying it as part of an interstate fleet. The ~~Tax Commission~~ Department may, upon satisfactory review of the payment history of an applicant, waive the requirement for payment in cash or certified funds.

D. Vehicles so registered on a prorated basis shall be considered fully licensed in Oklahoma and shall be exempt from all further registration or license fees under the provisions of the Oklahoma Vehicle License and Registration Act; provided that such fleet vehicles are proportionally licensed in some other state, territory or possession of the United States or some foreign province, state or country with which the ~~Tax Commission~~ Department has entered into a prorating compact or agreement.

If a vehicle is permanently withdrawn from a proportionally registered fleet and a replacement vehicle is added to the fleet in the same calendar quarter, the replacement vehicle shall be considered fully registered as provided in Section 1133 of this title and Section 14-109 of this title, if the replacement vehicle is registered for a weight equal to or less than the vehicle permanently withdrawn, or if additional registration fees are paid when the replacement vehicle is registered for a weight greater than the vehicle withdrawn. If a vehicle is permanently withdrawn from a proportionally registered fleet and is not replaced by another vehicle in the same calendar quarter, credit shall be allowed as otherwise provided in this section.

E. Vehicles subsequently added to a proportionally registered fleet after commencement of the registration year shall be proportionally registered by applying the mileage percentage used in the original application for such fleet for such registration period to the regular registration fees due with respect to such vehicle for the remainder of the registration year.

F. If a vehicle is permanently withdrawn from a proportionally registered fleet because it has been destroyed, sold or otherwise completely removed from service, credit shall be allowed. Such credit shall be a sum equal to the amount paid with respect to such vehicle when it was first proportionally registered in the registration year, reduced by one-fourth (1/4) for each calendar quarter or fraction thereof elapsing since the beginning of the registration year. The credit may be applied against subsequent additions to the fleet to be prorated or for other additional registration fees assessed. In no event shall credit be allowed for fees beyond such registration year, nor shall any such amount be subject to refund. Provided, further, that vehicles removed from a prorated fleet or sold to a nonprorated fleet for operation in Oklahoma shall be registered in Oklahoma for the remaining portion of the year.

G. Mileage proportions for interstate fleets not operated in this state during the preceding year will be determined by the ~~Tax Commission~~ Department on the basis of the operations of the fleet the preceding year in other states plus the estimated operation in Oklahoma, or, if no operations were conducted the previous year, a full statement of the proposed method of operation. In the absence of a full statement of the proposed method of operation, the ~~Tax Commission~~ Department shall require the applicant to utilize an estimated mileage chart provided by the ~~Commission~~ Department.

H. The records of total mileage operated in all states upon which the application is made for a period of three (3) years

following the year upon which the application is based shall be preserved. Upon request of the ~~Tax-Commission~~ Department, such records shall be made available for audit as to accuracy of computation and payments. The ~~Tax-Commission~~ Department may enter into agreements with agencies of other states administering motor vehicle registration laws for joint audits of any such records.

I. The ~~Tax-Commission~~ Department may enter into compacts or agreements with other states or other countries or subdivisions of such countries allowing reciprocal privileges to vehicles based in such other states and operating in interstate commerce if the vehicles are properly registered therein.

J. Interchanged vehicles properly registered in another state may be granted reciprocal privileges when engaged in a continuous movement in interstate commerce, but must register in this state if used in intrastate commerce.

K. In addition to those taxes or fees imposed by the Oklahoma Vehicle License and Registration Act, the same or substantially the same type or category of tax or fee may be imposed upon an out-of-state resident as is imposed upon residents of Oklahoma for the same or substantially similar use of a vehicle in such other state in the amount, or approximate total amount, of any fee or tax, including property, motor fuel, excise, sales, use or mileage tax required by the laws of such other state to be paid by a resident of this state making the same or similar use of a like vehicle in such state.

The ~~Tax-Commission~~ Department shall have the authority to promulgate rules which provide procedures for implementation of comparable regulatory fees and taxes for vehicles used in this state by residents of other states.

Any revenue derived from this subsection shall be apportioned in the same manner as provided in Section 1104 of this title.

It is the intention of the Legislature that the motor vehicle registration and licensing fees assessed against residents of other

states operating similar vehicles in Oklahoma be comparably the same as the motor vehicle registration and licensing fees assessed against residents of Oklahoma operating a similar vehicle for a similar purpose in such other state; and that the ~~Tax Commission Department~~ Department diligently monitor the motor vehicle registration and licensing fees assessed against residents of Oklahoma by other states and to provide for uniform treatment of Oklahoma residents operating vehicles in other states and for residents of other states operating vehicles in Oklahoma.

L. The provisions of this section shall not apply to tour bus operations issued permits pursuant to Section 1171 of this title.

M. ~~Until December 1, 2000, the Tax Commission may allow fleet vehicles to be registered on a staggered system, on a quarterly basis, if the registrant submits its application through electronic means. Effective December 1, 2000, applicants~~ Applicants registering fleet vehicles through electronic means may choose their initial monthly period of registration.

SECTION 13. AMENDATORY 47 O.S. 2001, Section 1120.1, is amended to read as follows:

Section 1120.1 A. The ~~Oklahoma Tax Commission~~ Department of Transportation, when in the interest of the State of Oklahoma and its residents, may enter into the International Registration Plan or other compacts or agreements with other states to permit motor vehicle registration and license taxes on any motor vehicle to be used as a rental motor vehicle as defined in the International Registration Plan.

B. The Tax Commission or the Department, as applicable, shall require that each rental motor vehicle be assessed the following registration fees in lieu of the fee schedule set forth in Section 1132 of this title:

1. A ~~registration fee of Fifteen Dollars (\$15.00)~~ Twenty-five Dollars (\$25.00) shall be assessed at the time for the first year of

~~initial registration in lieu of the fee required by paragraph 1 of subsection A of Section 1132 of Title 47 of the Oklahoma Statutes this or any other state; and~~

2. A fee, ~~to be paid annually in lieu of the fee specified in paragraph 2 of subsection A of Section 1132 of Title 47 of the Oklahoma Statutes~~ of Ten Dollars (\$10.00) shall be assessed for the second and any following year of registration in this or any other state.

C. Upon registration and payment of the fees required by this section, the owner shall receive a license plate which shall be valid until the vehicle is permanently withdrawn from the rental fleet of the owner.

SECTION 14. AMENDATORY 47 O.S. 2001, Section 1124, is amended to read as follows:

Section 1124. A. Any person, firm or corporation owning or possessing a commercial vehicle who:

1. Is a resident of the United States;
2. Is required to register the vehicle under the laws of this state;
3. Is not authorized to drive the vehicle on the public roads of this state for lack of registration or reciprocity of this state's laws with the laws of the state in which the vehicle is registered; and
4. Operates the vehicle for commercial purposes;

may receive a temporary permit from the ~~Oklahoma Tax Commission~~ Department of Transportation or any motor license agent in this state. The permit shall be recognized in lieu of registration in this state. The permit shall indicate the time and date of its issuance and shall be valid for a period not to exceed seventy-two (72) hours from such indicated time.

B. A fee of Twelve Dollars (\$12.00) shall be charged for the issuance of the temporary permit which shall be apportioned in the

same manner as other vehicle license fees are apportioned under the terms of the motor vehicle license and registration laws of this state.

C. The temporary permit shall not be issued to any person, firm or corporation owning or possessing a commercial vehicle, truck, truck-tractor, trailer, semitrailer or motor bus, who has been apprehended for violating the registration laws of this state. If apprehended, the vehicle shall be immediately subject to such registration laws. Possession of the temporary permit shall not affect any liability or duty which the owner or operator of a vehicle might otherwise have by law. An operator of a vehicle possessing an expired, altered or undated temporary permit shall be deemed to be operating an unregistered motor vehicle and shall be subject to registration and penalties therefor as provided by law.

D. The ~~Commission~~ Department may enter into an agreement with any person or corporation located within or without the state for transmission of temporary permits for a commercial vehicle by way of a facsimile machine or other device when the ~~Commission~~ Department determines that such agreement is in the best interests of the state.

E. Any provision of this act providing for proportional registration under reciprocal agreements and the International Registration Plan that relate to the promulgation of rules shall not be subject to the provisions of Section 1151 of this title. The Transportation Commission may ~~adopt~~ promulgate such rules as it deems necessary to administer the provisions of this section. The ~~Commission~~ Department may prescribe an application form for the temporary permit and such other forms as it deems appropriate.

F. The provisions of this section shall not apply to tour bus operations issued permits pursuant to Section 1171 of this title, or to vehicles entering this state for the express purpose of transporting the resources and equipment necessary to support

production activities of the motion picture, television and video film industries operating within the state. Any such vehicle properly registered under the laws of another state or not registered with this state pursuant to the provisions of the International Registration Plan and used for the above-stated purpose shall not be subject to the registration requirements as set forth in Section 1101 et seq. of this title while conducting said business.

SECTION 15. AMENDATORY 47 O.S. 2001, Section 1124.1, is amended to read as follows:

Section 1124.1 ~~The Oklahoma Tax Commission~~ Department of Transportation is authorized to issue temporary permits or authorization for any vehicle to be proportionally registered in this state or which is currently proportionally registered in this state under the provisions of the International Registration Plan. Such temporary permit or authorization shall authorize a vehicle to be driven on the public roads of this state pending completion by the ~~Commission~~ Department of an application for proportional registration of such vehicle. The temporary permit or authorization shall be recognized in lieu of registration in this state. The temporary permit or authorization shall clearly indicate the time and date of issuance, the reason for the issuance, and the date of expiration, which shall be forty-five (45) days, including the day of issuance. The ~~Commission~~ Department may enter into reciprocal agreements with other states for recognition of temporary permits or authorizations.

The ~~Commission~~ Department may assign the temporary permits or authorization to owners or operators of vehicles subject to proportional registration and such owners or operators may issue the temporary permits or authorization as needed for the operation of vehicles that will be operated as a fleet of proportionally registered vehicles. Owners or operators shall be accountable for

all temporary permits or authorization assigned to them by the ~~Commission~~ Department and shall be subject to audit by the ~~Commission~~ Department.

The ~~Commission~~ Department may enter into an agreement with any person located within or without the state for the distribution and issuance of temporary permits or authorizations for any vehicle which is currently proportionally registered in this state under the provisions of the International Registration Plan when the ~~Commission~~ Department determines that such agreement is in the best interest of the state. Any such person or corporation shall be accountable for all temporary permits or authorizations assigned to them by the ~~Commission~~ Department and shall be subject to audit by the ~~Commission~~ Department.

The phrase "currently proportionally registered", as used in this section, shall be defined as any prorate account for which a properly completed original application has been received by the ~~Tax~~ ~~Commission~~ Department and all corresponding and assessed fees have been paid in full.

Self-issue temporary permits or authorizations may be issued to a maximum of twenty-five percent (25%) of the size of the registrants fleet and any registrant with a fleet of ~~less~~ fewer than six vehicles may be assigned one self-issue permit.

An application shall be filed with the ~~Motor Vehicle Division~~ Department within fifteen (15) days to proportionally register any vehicle for which a temporary permit or authorization has been issued.

Any owner, operator or person that has entered into such an agreement with the ~~Commission~~ Department, that is unable to produce, or refuses to produce, upon request by the ~~Commission~~ Department, any unissued temporary permit or authorization assigned to such entity, shall be subject to the following penalty:

A fee of One Hundred Eighty Dollars (\$180.00) which is an amount equal to the fee for the number of seventy-two-hour temporary permits, provided for in Section 1124 of this title, that would be required for the operation of a vehicle for a forty-five-day period.

If, as the result of an audit, it is determined that any owner, operator or person that has entered into such an agreement with the ~~Commission~~ Department has used temporary permits or authorizations to avoid payment of proportional registration fees, all remaining unissued temporary permits or authorizations in the possession of such owner, operator or person that has entered into such an agreement with the ~~Commission~~ Department shall be returned to the ~~Commission~~ Department, and the ~~Commission~~ Department may deny further use of temporary permits or authorizations by such owner, operator or person that has entered into such an agreement with the ~~Commission~~ Department for a minimum period of six (6) months.

SECTION 16. AMENDATORY 47 O.S. 2001, Section 1133, is amended to read as follows:

Section 1133. A. The following license fees shall be paid annually to the Oklahoma Tax Commission or Department of Transportation, as applicable, upon the registration of the following vehicles:

For each commercial vehicle over eight thousand (8,000) pounds as defined in Section 1102 of this title, the license fee shall be based on the combined laden weight of the vehicle or combination of vehicles. The license fees shall be computed and assessed at the following rates:

- | | |
|--|----------|
| 1. From 8,001 pounds to 15,000 pounds | \$ 95.00 |
| 2. From 15,001 pounds to 18,000 pounds | 120.00 |
| 3. From 18,001 pounds to 21,000 pounds | 155.00 |
| 4. From 21,001 pounds to 24,000 pounds | 190.00 |
| 5. From 24,001 pounds to 27,000 pounds | 225.00 |
| 6. From 27,001 pounds to 30,000 pounds | 260.00 |

7.	From 30,001 pounds to 33,000 pounds	295.00
8.	From 33,001 pounds to 36,000 pounds	325.00
9.	From 36,001 pounds to 39,000 pounds	350.00
10.	From 39,001 pounds to 42,000 pounds	375.00
11.	From 42,001 pounds to 45,000 pounds	400.00
12.	From 45,001 pounds to 48,000 pounds	425.00
13.	From 48,001 pounds to 51,000 pounds	450.00
14.	From 51,001 pounds to 54,000 pounds	475.00
15.	From 54,001 pounds to 57,000 pounds	648.00
16.	From 57,001 pounds to 60,000 pounds	681.00
17.	From 60,001 pounds to 63,000 pounds	713.00
18.	From 63,001 pounds to 66,000 pounds	746.00
19.	From 66,001 pounds to 69,000 pounds	778.00
20.	From 69,001 pounds to 72,000 pounds	817.00
21.	From 72,001 pounds to 73,280 pounds	857.00
22.	From 73,281 pounds to 74,000 pounds	870.00
23.	From 74,001 pounds to 75,000 pounds	883.00
24.	From 75,001 pounds to 76,000 pounds	896.00
25.	From 76,001 pounds to 77,000 pounds	909.00
26.	From 77,001 pounds to 78,000 pounds	922.00
27.	From 78,001 pounds to 79,000 pounds	935.00
28.	From 79,001 pounds to 80,000 pounds	948.00
29.	From 80,001 pounds to 81,000 pounds	961.00
30.	From 81,001 pounds to 82,000 pounds	974.00
31.	From 82,001 pounds to 83,000 pounds	987.00
32.	From 83,001 pounds to 84,000 pounds	1000.00
33.	From 84,001 pounds to 85,000 pounds	1013.00
34.	From 85,001 pounds to 86,000 pounds	1026.00
35.	From 86,001 pounds to 87,000 pounds	1039.00
36.	From 87,001 pounds to 88,000 pounds	1052.00
37.	From 88,001 pounds to 89,000 pounds	1065.00
38.	From 89,001 pounds to 90,000 pounds	1078.00

B. After the fifth year's registration in this or any other state, the license fee upon any truck registered on a basis of the combined laden weight not in excess of fifteen thousand (15,000) pounds shall be assessed at fifty percent (50%) of the fee computed and assessed for each of the first five (5) years. On the seventh and all subsequent years of registration in this or any other state, on such truck, such license fees shall be assessed and computed at fifty percent (50%) of the amount due on the sixth year's registration. In no event shall such annual license fee on any truck be less than Ten Dollars (\$10.00) nor shall the annual license fee of any truck-tractor be less than Ninety-five Dollars (\$95.00).

C. In addition to the fees required by subsection A of this section, there shall be paid a registration fee of Forty Dollars (\$40.00) upon the first registration in this state after July 1, 1985, and upon the transfer of ownership of any rental trailer, commercial trailer or semitrailer designed to be pulled and usually pulled by a truck or truck-tractor.

Thereafter, a fee of Four Dollars (\$4.00) shall be paid annually for each rental trailer, commercial trailer or semitrailer. The fee of Four Dollars (\$4.00) shall be due and payable on January 1 of each year and shall be the only fee due on any rental trailer, commercial trailer or semitrailer registered under this section.

Upon the payment of the registration fee of Forty Dollars (\$40.00), a nonexpiring registration certificate and identification plate shall be issued for each rental trailer, commercial trailer or semitrailer. The nonexpiring identification plate shall remain displayed on the rental trailer, commercial trailer or semitrailer for which the identification plate is issued until such trailer or semitrailer is sold or removed from service.

A receipt shall be issued upon the payment of the annual fee. The receipt shall show the total fee paid for one or more rental trailers, commercial trailers or semitrailers. The receipt shall be

retained by the owner of any rental trailer, commercial trailer or semitrailer for a period of three (3) years and shall be subject to audit by the ~~Oklahoma~~ Tax Commission or Department of Transportation.

Any commercial trailer or semitrailer licensed pursuant to this section shall not be permitted to be operated on the highways of this state when such commercial trailer or semitrailer is being operated by a resident of this state, or is being operated by a person operating a vehicle or vehicles domiciled in this state and required by law to be licensed in Oklahoma, unless the pulling truck or truck-tractor has been licensed pursuant to this section. In no event shall any truck, truck-tractor, trailer, or semitrailer used in the furtherance of any commercial enterprise be permitted to operate on the highways of this state or register at a smaller license fee than that prescribed in this section except as provided in this section.

D. ~~For the fiscal year beginning July 1, 1994, and for each fiscal year thereafter,~~ notwithstanding the provisions of Section 1104 of this title, the first Four Hundred Thousand Dollars (\$400,000.00) of all monies collected pursuant to subsections A, B and C of this section shall be paid by the Oklahoma Tax Commission to the State Treasurer of the State of Oklahoma who shall deposit same each fiscal year, or such lesser amount as may accrue each fiscal year, under the provisions of this section to the credit of the General Revenue Fund of the State Treasury. All monies collected in excess of Four Hundred Thousand Dollars (\$400,000.00) each fiscal year shall be apportioned as provided in Section 1104 of this title.

E. If any vehicle is used for a purpose other than that for which it has been registered, the owner of the vehicle shall be required to immediately reregister the vehicle at the appropriate rate. If any vehicle is placed or operated upon any street, road or

highway of this state with a laden weight in excess of that for which it is licensed, the license fee for such increased laden weight shall become due, and the owner of the vehicle shall be required to immediately reregister the vehicle at the increased rate. Provided that, in either event there shall be credited upon the increased license fee for such reregistration for any portion of the year or period remaining after the change in use or increase in laden weight shall have occurred a proportionate part of the license fees previously paid. If this reregistration is made voluntarily by the owner, the ratable proportion of the credit allowed shall be determined as of the date the reregistration is voluntarily made. If the reregistration is not voluntarily made but occurs as a result of the discovery by any enforcement officer of an improper operation of the vehicle, that shall be considered prima facie evidence that it has been improperly registered for the entire portion of the year covered by the improper registration. Provided further that the ratable credit shall be allowed only on the first reregistration of any vehicle during any calendar year. If, during the calendar year, subsequent changes of license plate are desired, the ratable credit shall not be allowed but the owner of the vehicle shall be required to pay the license fee due for that portion of the calendar year remaining without benefit of any additional credits. No owner of a motor vehicle shall possess at any time more than one license plate for any vehicle owned by such person. No reregistration shall be made until the current license plate previously issued has been surrendered.

Any person who has paid a fee under the terms and provisions of this subsection may at any time within one (1) year after the payment of such fee file with the Tax Commission or Department of Transportation a claim under oath for refund stating the grounds therefor. However, the Tax Commission or Department shall allow refunds only where the amount of tax paid has been erroneously

computed or determined through clerical errors or miscalculations. No refund shall be allowed by the Tax Commission or Department of a tax paid by the person where such payment is made through a mistake as to the legal misinterpretation or construction of the provisions of this section. Any refunds made by the Tax Commission or Department pursuant to this subsection shall be made out of any monies collected pursuant to this subsection and which have not been apportioned.

F. The annual license fee required by this section is intended to cover only the motor vehicle for which it is issued. The Tax Commission or Department upon application, when a licensed truck-tractor has been destroyed by fire or accident, shall credit the unused portion of the annual license fee of ~~said~~ the vehicle toward the license fee of a replacement vehicle of equal registered weight. The amount of credit shall not exceed the license fee due on the replacement vehicle. The Tax Commission or Department shall not be required to make a refund. If the replacement vehicle is to be registered at a greater weight, the applicant shall pay an additional sum equivalent to the difference between the unused portion of the annual license fee for the original motor vehicle and the license fee due for the replacement motor vehicle.

G. The license fees provided for in this section shall be paid each year whether or not the vehicle is operated on the public highway.

H. Notwithstanding the provision of any other statute in respect to the time for payment of license fees on motor vehicles, if the total amount of the annual license fees due from any resident owner, either individual, partnership, or Oklahoma corporation, upon the registration, on or before January 15 of any year, of commercial trucks, truck-tractors, trailers or semitrailers exceeds the sum of One Thousand Dollars (\$1,000.00), the license fees may be paid in equal semiannual installments. The first installment shall be paid

at the time of the application for registration of the vehicles and not later than January 15 of each year, and the second installment shall be paid on or before the first day of July of such year.

This subsection shall not operate to reduce the amount of the license fees due. If any installment is not paid on or before the date due, all unpaid installments of license fees for such year on each vehicle shall be deemed delinquent and immediately due and payable, and there shall be added a penalty of twenty-five cents (\$0.25) per day to the balance of the license fee due on each vehicle for each day the balance remains unpaid up to thirty (30) days, after which the penalty due on each vehicle shall be Twenty-five Dollars (\$25.00). The penalty for vehicles registered by weight in excess of eight thousand (8,000) pounds shall be an amount equal to the license fee. On and after the ~~30th~~ thirtieth day each such vehicle involved shall be considered as improperly licensed and as not currently registered, and all of the provisions of the Oklahoma Vehicle License and Registration Act relating to enforcement, including the provisions for the seizure and sale of vehicles not registered and not displaying current license plates, shall apply to the vehicles.

All fees and taxes levied by ~~this act~~ the Oklahoma Vehicle License and Registration Act shall become and remain a first lien upon the vehicle upon which the fees or taxes are due until paid. The lien shall have priority to all other liens. No title to any vehicle may be transferred until the unpaid balance on the vehicle has been paid in full. Provided that any unpaid balance of the license fees shall remain and become a lien against any and all property of the owner, both real and personal, for so long as any license tag fee balance shall remain unpaid. Any unpaid balance under these provisions shall be immediately due and payable by the owner if any vehicle is sold, wrecked, or otherwise retired from service.

Any person electing to pay license fees on a semiannual installment basis, as herein authorized, shall be required to purchase a new license tag for the last half and shall pay the sum of Four Dollars (\$4.00) for each tag to cover the costs of the license tags. The license tags for each half shall be plainly marked in designating the half for which they were issued. A validation sticker may be used in lieu of a metal tag where appropriate. Such license tag fee shall be, in addition to the license fees or any other fees, collected on each application as provided by statute and shall be apportioned according to the provisions of Section 1104 of this title.

I. Any person pulling or towing any vehicle intended to be resold, into or through this state, shall pay a fee of Three Dollars (\$3.00) for the vehicle towing and Three Dollars (\$3.00) for the one being towed. It shall be unlawful to operate any series of such units on the public highways of this state at a distance closer than five hundred (500) feet from each other. All fees and taxes levied by the terms and provisions of this section shall become and remain a first lien upon the vehicle upon which the fees or taxes are due until paid. The lien shall be prior, superior, and paramount to all other liens of whatsoever kind or character.

J. In addition to any other penalties prescribed by law, the following penalty shall be imposed by ~~revenue~~ enforcement officers upon any owner or operator of a commercial vehicle registered under the provisions of this section when the laden weight or combined laden weight of such vehicle is found to be in excess of that for which registered. The penalty shall be imposed each and every time a vehicle is found to be in violation of the registered laden weight or combined laden weight.

The penalty shall be Twenty Dollars (\$20.00) when such vehicle exceeds the laden weight or combined laden weight by 2,001 pounds; thereafter, an additional Twenty Dollars (\$20.00) shall be imposed

for each additional one thousand pounds or fraction thereof of weight in excess of the registered laden weight or combined laden weight.

SECTION 17. AMENDATORY 47 O.S. 2001, Section 1133.2, is amended to read as follows:

Section 1133.2 A. Every commercial motor vehicle, whether private, contract or for hire, of twenty-six thousand (26,000) pounds or greater weight shall display the name of the vehicle registrant on each side of the vehicle in two-inch letters or greater which shall be legible from a distance of fifty (50) feet. The city or town serving as the registrant's principal place of business or postal address shall be displayed in two-inch letters or greater on each side of the vehicle adjacent to the registrant's name. Provided however, in the instance of an Interstate Motor Carrier the address need not be displayed if the Interstate Commerce Commission number is displayed on the vehicle.

B. Those not complying with the provisions of this section shall be fined One Hundred Dollars (\$100.00). Any person in violation of the provisions of this section may be cited by the Oklahoma Highway Patrol, the Oklahoma Corporation Commission, the ~~Oklahoma Tax Commission~~ Department of Transportation or any county sheriff or municipal law enforcement officer. Any fines collected by a county sheriff or municipal law enforcement officer shall be deposited in ~~their~~ the respective county or municipal treasury.

C. After a fine has been assessed pursuant to the provisions of subsection B of this section, the offender shall have ten (10) days to display the name of the registrant on the vehicle as provided in subsection A of this section.

D. Out-of-state vehicles which have a base license plate from a state other than Oklahoma shall be exempt from this section unless such vehicle is being utilized in intrastate commerce.

E. The name on the side of the vehicle may differ from the name on the vehicle registration only if a bona fide legal lease is in the vehicle.

SECTION 18. AMENDATORY 47 O.S. 2001, Section 1138, is amended to read as follows:

Section 1138. A. All intercity motor buses owned or operated by residents or nonresidents of Oklahoma in interstate commerce or combined interstate and intrastate commerce as a result of which operation such motor buses operate both within and without Oklahoma under the authority of the Interstate Commerce Commission shall be subject to motor vehicle license and registration taxes on an apportionment basis, commensurate with the use of Oklahoma highways and time spent within the state. The ~~Oklahoma Tax Commission~~ Department of Transportation shall require the registration in Oklahoma of that percentage of intercity motor buses operating in interstate commerce or combined interstate-intrastate commerce, into or through the state, which the mileage of those intercity buses actually operated in the state bears to the total mileage all such intercity motor buses are operated both within and without the state. Such percentage figure, so determined, shall be the Oklahoma mileage factor. In computing the Oklahoma license and registration tax on the number of intercity motor buses, or fraction thereof, which are allocated to Oklahoma for motor vehicle license and registration tax purposes, under the foregoing formula, the ~~Tax Commission~~ Department shall first compute the amount that the Oklahoma license tax would be if all such buses were in fact subject to Oklahoma tax, and then apply to ~~said~~ that amount the Oklahoma mileage factor. Provided, however, that if the foregoing formula or method of allocation in fact results in apportioning a lesser or greater number of motor buses or amount of motor vehicle license and registration taxes to Oklahoma than Oklahoma under all of the facts

is fairly entitled to, then a formula that will fairly apportion such taxes to Oklahoma shall be substituted and used.

B. ~~Said~~ The mileage factor shall be initially computed at the beginning by using the mileage records of operation for the preceding calendar year, or portion thereof, during which such operations existed. If there were no operations in Oklahoma during any part of a previous year, the ~~Tax Commission~~ Department shall use any other method of allocation which will fairly estimate ~~said~~ the first year's Oklahoma mileage factor. In apportioning the number of motor buses to be registered and taxed in Oklahoma, as provided in this ~~act~~ section, any fractional part of a motor bus shall be treated as a whole bus, and shall be registered and licensed as such. Any such intercity motor bus used in interstate and combined interstate-intrastate operations on the highways of this state which, under the mileage factor apportionment plan herein provided shall not be required to be registered and licensed in Oklahoma, shall nevertheless be identified as a part of the fleet of the certificated operating company and the ~~Tax Commission~~ Department shall adopt some appropriate method of identification of such motor buses employed in such operations. The identification of all such vehicles by the ~~Tax Commission~~ Department as required herein shall be considered the same as the registration of ~~said~~ the vehicles for purposes of the Vehicle Excise Tax Act as provided by Section 2101 et seq. of Title 68 of the Oklahoma Statutes. Nothing contained herein shall be construed to absolve or relieve any owner of motor buses in Oklahoma of tax liability under the terms of the Vehicle Excise Tax Act as provided by Section 2101 et seq. of Title 68 of the Oklahoma Statutes. The substitution from time to time of one motor bus for another in the fleets of such interstate and combined interstate-intrastate operators shall not require registration thereof in Oklahoma so long as the substitution does not increase the aggregate number of such vehicles employed in such operations~~;~~;

provided, ~~that~~ all such vehicles substituted for others shall be immediately reported to and identification issued for same by the ~~Commission~~ Department, but if any motor vehicle excise tax shall be due because of the use of such substituted bus the same shall be promptly paid upon an identification being issued. If any additional motor buses are placed in service in such operations in this state subsequent to the annual computation of the Oklahoma mileage factor and payment of license taxes based thereon, the same shall be fully registered and licensed and the license tax paid thereon for the remainder of the year, together with any motor vehicle excise tax that is due.

C. At the close of each tax year and on or before February 15 of the next ensuing tax year, the actual Oklahoma mileage factor for ~~said~~ the previous tax year shall be recomputed, and the actual amount of tax liability for such previous year shall be determined. Any additional tax due shall be paid immediately and shall be credited to the past year's collections. If it is determined that the tax for ~~said~~ the previous year has been overpaid, credit shall be given for the amount of the overpayment upon the tax determined by initial computation to be due for the current year, or, in the case of discontinuance of operations in Oklahoma, the amount of the overpayment shall be refunded.

D. The provisions of this section shall not apply to tour bus operations issued permits pursuant to Section 1171 of this title.

SECTION 19. AMENDATORY 47 O.S. 2001, Section 1139, is amended to read as follows:

Section 1139. A. In addition to vehicle license fees or taxes imposed upon vehicles in this state, every person operating any intercity motor bus upon, over, along or across any public highway of this state shall, in order to reimburse the state for the maintenance and upkeep of public highways of the state and for the administration and enforcement of the provisions of this act, pay to

the ~~Oklahoma Tax Commission~~ Department of Transportation the following taxes or fees:

A tax of one-half (1/2) mill for each mile each passenger is transported over the public highways of this state. The tax levied by this section shall apply to those motor vehicles designed, constructed and used primarily for the purpose of transportation of persons.

B. Every person as defined by this section shall keep an accurate permanent record in this state, for a period of three (3) years, of all trips made by ~~his~~ the person's respective vehicles, which record shall show the dates, origin, routes, destination and current vehicle license numbers, and shall make and file with the ~~Commission~~ Department monthly reports upon or before the ~~15th~~ fifteenth day of each month covering ~~his~~ operations for the preceding calendar month in such detail as may be required by ~~said~~ the Department, to be accompanied by a certified check, bank draft or money order in the amount of the mileage taxes and fees shown to be due.

C. Any taxes or fees provided for in this section, if not paid when due, shall then be delinquent and bear penalty at the rate of twelve percent (12%) per annum, when such taxes have been reported by the taxpayer, and at the rate of twenty-four percent (24%) per annum upon all taxes not reported within thirty (30) days after the date herein fixed for the filing of monthly reports.

D. The provisions of this section shall not apply to tour bus operations issued permits pursuant to Section 1171 of this title.

SECTION 20. AMENDATORY 47 O.S. 2001, Section 1140, is amended to read as follows:

Section 1140. A. In municipalities having a population in excess of eight thousand five hundred (8,500) located in a county having a population in excess of one hundred thirty thousand (130,000), according to the latest Federal Decennial Census, the

Oklahoma Tax Commission shall adopt, ~~not later than sixty (60) days after the effective date of this act,~~ rules and regulations prescribing minimum qualifications and requirements for locating motor license agencies and for persons applying for appointment as a motor license agent. Such qualifications and requirements shall include, but not be limited to, the following:

1. Necessary job skills and experience;
2. Minimum office hours;
3. Provision for sufficient staffing, equipment, office space and parking to provide maximum efficiency and maximum convenience to the public;
4. Obtainment of a faithful performance surety bond as provided for by law;
5. ~~Operation~~ A requirement that operation of a motor license agency ~~shall~~ be the primary source of income for said agent;
6. That the applicant has not been convicted of a felony and that no felony charges are pending against the applicant;
7. That a complete financial statement be submitted by the applicant on forms provided by the ~~Oklahoma~~ Tax Commission;
8. That a report of the applicant's credit history be obtained through the appropriate credit bureau; and
9. That the location specified in the application for appointment as a motor license agent not be owned by a member of the Oklahoma Legislature or any person related to a member of the Oklahoma Legislature within the third degree by consanguinity or affinity and that the location not be within a three-mile radius of an existing motor license agency unless the applicant is assuming the location of an operating agency; ~~and~~
- ~~10.~~ After the necessary information has been forwarded to the ~~Oklahoma~~ Tax Commission, each applicant shall be interviewed by the ~~Oklahoma~~ Tax Commission or its designees and each item of information shall be reviewed.

The qualifications and requirements specified in ~~paragraphs 1 through 10~~ of this subsection shall apply only to persons making application to be appointed as motor license agents on or after ~~the effective date of this act~~ June 25, 1987.

Any person making application to the ~~Oklahoma~~ Tax Commission for the purpose of becoming a motor license agent shall pay when submitting the application, a nonrefundable application fee of One Hundred Dollars (\$100.00). All such application fees shall be deposited in the Oklahoma Tax Commission Revolving Fund.

Upon application by a person to serve as a motor license agent, in such counties, the Tax Commission shall make a determination whether such person and such location meets the qualifications and requirements prescribed herein and, if such be the case, shall appoint such person to serve as a motor license agent.

A motor license agent, appointed pursuant to this subsection shall be permitted to operate a motor license agency at a single location and shall be prohibited from operating subagencies or branch agencies, unless such subagencies or branch agencies were established prior to June 1, 1985.

Unless otherwise specifically provided, motor license agents appointed pursuant to this subsection shall be subject to all laws relating to motor license agents and shall be subject to removal at the will of the Tax Commission.

B. In all other counties of this state and in municipalities having a population of less than eight thousand five hundred (8,500) located in a county having a population in excess of one hundred thirty thousand (130,000), according to the latest Federal Decennial Census, the Tax Commission shall appoint as many motor license agents as it deems necessary to carry out the provisions of the Motor Vehicle License and Registration Act. Provided, that in counties with a population in excess of twenty-five thousand (25,000) persons, according to the latest Federal Decennial Census,

having only one motor license agent serving ~~said~~ the county, the Tax Commission shall establish at least one additional agency to serve ~~said~~ the county.

Such agents shall be self-employed independent contractors, and all agents shall be under the supervision of the Tax Commission; provided, any agent authorized to issue registrations pursuant to the International Registration Plan shall also be under the supervision of the Department of Transportation, subject to rules promulgated by the Transportation Commission pursuant to the provisions of subsection E of Section 1 of this act. Any such agent, upon being appointed, shall furnish and file with the Tax Commission a bond in such amount as may be fixed by ~~said~~ the Tax Commission. Such agent shall be removable at the will of the Tax Commission. Such agent shall perform all duties and do such things in the administration of the laws of this state as shall be enjoined upon and required ~~of him~~ by the Tax Commission or the Department of Transportation. Provided ~~that,~~ the Tax Commission may operate a motor license agency in any county where a vacancy occurs.

C. In the event of a vacancy existing by reason of resignation, removal, death or otherwise, in the position of any motor license agent, the Tax Commission is hereby empowered and authorized to take any and all actions it deems appropriate in order to provide for the orderly transition and for the maintenance of operations of the motor license agency including, but not limited to, the designation of one of its regular employees to serve as "acting agent" without bond, and to receive and expend all fees or charges authorized or provided by law and exercise the same powers and authority as a regularly appointed motor license agent. ~~Said~~ An acting agent may be authorized by the Tax Commission equally as the preceding agent to make disbursements from any balances in the preceding motor license agent's operating account and the agent's operating funds for the payment of expenses of operations and salaries and other

overhead. If such funds are insufficient, the Tax Commission is authorized to expend from funds appropriated for the operation of the Tax Commission such amounts as are necessary to maintain and continue the operation of any such motor license agency until a successor agent is appointed and qualified. The Tax Commission may require a blanket fiduciary bond of the agency employees.

D. Any motor license agency operated by a motor license agent who has been charged with a felony shall be closed immediately. The State Auditor and Inspector shall immediately conduct an audit of such motor license agency and forward the report of the audit to the Tax Commission for review. The Tax Commission shall determine whether the motor license agency shall be reopened and operated by the motor license agent or whether the agency shall be reopened and operated by the Tax Commission. The review of the audit and the Tax Commission determination shall be effected as soon as possible to prevent additional inconvenience to the public.

E. When an application for registration is made with the Tax Commission or a motor license agent, a registration fee of One Dollar and seventy-five cents (\$1.75) shall be collected for each license plate or decal issued. Such fees shall be in addition to the registration fees on motor vehicles and when an application for registration is made to the motor license agent such motor license agent shall retain One Dollar and twenty-five cents (\$1.25) and such retained amounts shall be distributed as provided for other such fees retained by a motor license agent and the remaining fifty cents (\$0.50) shall be remitted to the Tax Commission to be distributed according to the provisions of Section 1104 of this title.

It is provided further that, when applications are made to the motor license agent in transactions involving issuance of title and the payment of excise taxes as required by law, the motor license agent shall receive four percent (4%) of the excise tax as provided for in Section 2102 of Title 68 of the Oklahoma Statutes and such

fees shall be used for operating expenses as herein defined, and the excess funds are to be deposited in school general funds as provided by law for other motor license agent fees. When the fee is paid by a person making ~~his~~ application directly with the Tax Commission, ~~said~~ the registration fees shall be in the same amount as provided for motor license agents and One Dollar and twenty-five cents (\$1.25) of such fees shall be deposited in the Oklahoma Tax Commission Revolving Fund and fifty cents (\$0.50) of such fees shall be apportioned according to the provisions of Section 1104 of this title. The Tax Commission shall prepare schedules of registration fees and charges for titles which shall include the fees for such agents and all fees and charges paid by a person shall be listed separately on the application and registration and totaled on the application and registration. The motor license agents shall charge only such fees as are specifically provided for by law, and all such authorized fees shall be posted in such a manner that any person shall have notice of all fees that are imposed by law.

F. ~~Beginning on the effective date of this act, no~~ No person shall be appointed as a motor license agent unless the person has attested under oath that the person is not related by affinity or consanguinity within the third degree to:

1. ~~any~~ Any member of the Oklahoma Legislature;
2. ~~any~~ Any person who has served as a member of the Oklahoma Legislature within the two-year period preceding the date of appointment as motor license agent; or
3. ~~any~~ Any employee of the Oklahoma Tax Commission.

SECTION 21. AMENDATORY 47 O.S. 2001, Section 1151, as amended by Section 1, Chapter 59, O.S.L. 2002 (47 O.S. Supp. 2002, Section 1151), is amended to read as follows:

Section 1151. A. It shall be unlawful for any person to commit any of the following acts:

1. To lend or to sell to, or knowingly permit the use of by, one not entitled thereto any certificate of title, license plate or decal issued to or in the custody of the person so lending or permitting the use thereof;

2. To alter or in any manner change a certificate of title, registration certificate, license plate or decal issued under the laws of this or any other state;

3. To procure from another state or country, or display upon any vehicle owned by such person within this state, except as otherwise provided in the Oklahoma Vehicle License and Registration Act, any license plate issued by any state or country other than this state, unless there shall be displayed upon such vehicle at all times the current license plate and decal assigned to it by the Oklahoma Tax Commission or the vehicle shall display evidence that the vehicle is registered as a nonresident vehicle pursuant to rules promulgated by the Tax Commission, with the concurrence of the Department of Public Safety. A violation of the provisions of this paragraph shall be presumed to have occurred if a person who is the holder of an Oklahoma driver license operates a vehicle owned by such person on the public roads or highways of this state and there is not displayed on the vehicle a current Oklahoma license plate and decal, unless the vehicle is owned by a member of the Armed Forces of the United States assigned to duty in this state in compliance with official military or naval orders or the spouse of such a member of the Armed Forces;

4. To drive, operate or move, or for the owner to cause or permit to be driven or moved, upon the roads, streets or highways of this state, any vehicle loaded in excess of its registered laden weight, or which is licensed for a capacity less than the manufacturer's rated capacity as provided for in the Oklahoma Vehicle License and Registration Act;

5. To operate a vehicle without proper license plate or decal or on which all taxes due the state have not been paid;

6. To buy, sell or dispose of, or possess for sale, use or storage, any secondhand or used vehicle on which the registration or license fee has not been paid, as required by law, and on which vehicle the person neglects, fails or refuses to display at all times the license plate or decal assigned to it;

7. To give a fictitious name or fictitious address or make any misstatement of facts in application for certificate of title and registration of a vehicle;

8. To purchase a license plate on an assigned certificate of title. This particular paragraph shall be applicable to all persons except bona fide registered dealers in used cars who are holders of current and valid used car dealers' licenses;

9. To operate a vehicle upon the highways of this state after the registration deadline for that vehicle without a proper license plate, as prescribed by the Oklahoma Vehicle License and Registration Act, for the current year;

10. For any owner of a vehicle registered on the basis of laden weight to fail or refuse to weigh or reweigh it when requested to do so by any enforcement officer charged with the duty of enforcing this law;

11. To operate or possess any vehicle which bears a motor number or serial number other than the original number placed thereon by the factory except a number duly assigned and authorized by the state;

12. For any motor license agent to release a license plate, a manufactured home registration receipt, decal or excise tax receipt to any unauthorized person or source, including any dealer in new or used motor vehicles. Violation of this paragraph shall constitute sufficient grounds for discharge of a motor license agent by the Tax Commission;

13. To operate any vehicle registered as a commercial vehicle without the lettering requirements of Section 1102 of this title; or

14. To operate any vehicle in violation of the provisions of Sections 7-600 through 7-606 of this title while displaying a yearly decal issued to the owner who has filed an affidavit with the appropriate motor license agent in accordance with Section 7-607 of this title.

Any person convicted of violating any provision of this subsection, other than paragraph 3 of this subsection, shall be deemed guilty of a misdemeanor and upon conviction shall be punished by a fine not to exceed One Hundred Dollars (\$100.00). Any person convicted of violating the provisions of paragraph 3 of this subsection shall be deemed guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not less than One Hundred Dollars (\$100.00) and not more than Five Hundred Dollars (\$500.00) and shall be required to obtain an Oklahoma license plate.

Employees of the ~~Motor Vehicle Division of the Tax Commission~~ Department of Transportation may be authorized by the ~~Tax Commission~~ Department to issue citations for a violation of paragraph 5 of this subsection. If a person convicted of violating the provisions of paragraph 5 of this subsection was issued a citation by a duly authorized employee of the ~~Motor Vehicle Division of the Tax Commission~~ Department, the fine herein levied shall be deposited to the ~~Oklahoma Tax Commission Revolving Fund~~ State Highway Construction and Maintenance Fund.

B. Except as otherwise authorized by law, it shall be unlawful to:

1. Lend or sell to, or knowingly permit the use of by, one not entitled thereto any certificate of title issued for a manufactured home, manufactured home registration receipt, manufactured home registration decal or excise tax receipt;

2. Alter or in any manner change a certificate of title issued for a manufactured home under the laws of this state or any other state;

3. Remove or alter a manufactured home registration receipt, manufactured home registration decal or excise tax receipt attached to a certificate of title or attach such receipts to a certificate of title with the intent to misrepresent the payment of the required excise tax and registration fees;

4. Buy, sell, or dispose of, or possess for sale, use or storage any used manufactured home on which the registration fees or excise taxes have not been paid as required by law; or

5. Purchase identification, manufactured home registration receipt, manufactured home registration decal or excise tax receipt on an assigned certificate of title.

Anyone violating the provisions of this subsection, upon conviction, shall be guilty of a felony.

C. In the event a new vehicle is not registered within thirty (30) days from date of purchase, the penalty for the failure of the owner of the vehicle to register the vehicle within thirty (30) days shall be Twenty-five Dollars (\$25.00), provided that in no event shall the penalty exceed an amount equal to the license fee. The penalty for new commercial vehicles shall be equal to the license fee for such vehicles.

If a used vehicle is brought into Oklahoma by a resident of this state and is not registered within thirty (30) days, a penalty of twenty-five cents (\$0.25) per day shall be charged from the date of entry to the date of registration, such penalty to accrue for thirty (30) days, upon failure to register, at the end of which time the penalty shall be Twenty-five Dollars (\$25.00), provided that in no event shall the penalty exceed an amount equal to the license fee. The penalty for used commercial vehicles shall be equal to the license fee for such vehicles.

D. Any owner who knowingly makes or causes to be made any false statement of a fact required in this section to be shown in an application for the registration of one or more vehicles shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined not more than One Thousand Dollars (\$1,000.00), or shall be imprisoned in the county jail for not more than one (1) year, or by both such fine and imprisonment.

E. Self-propelled or motor-driven cycles, known and commonly referred to as "minibikes" and other similar trade names, shall not be registered under the provisions of the Oklahoma Vehicle License and Registration Act or be permitted to be operated on the streets or highways of this state. Provided that minibikes may be operated on the streets when used in a parade. Notwithstanding other provisions of this subsection, minibikes may be registered and operated in this state by food vendor services upon streets having a speed limit of thirty (30) miles per hour or less.

All minibikes offered for sale in this state shall bear the following notice to the customer:

"This machine is not manufactured or sold for operation on the public streets or highways. Since it is not provided with equipment required by law for street or highway use, all persons are cautioned that any operation of this vehicle upon a public street or highway will be in violation of the motor vehicle laws of this state and will subject the violator to arrest."

Transfers and sales of such vehicles shall be subject to sales tax and not motor vehicle excise taxes.

The provisions of this subsection shall also apply to those motor-driven or operated vehicles known as "golf carts", "go-carts" and other motor vehicles which are manufactured principally for use off the streets and highways. Provided that golf carts owned by the Oklahoma Tourism and Recreation Department, and operated by

employees or agents of the Department or employees of independent management companies working on behalf of the Department, may be operated on the streets and highways of this state during daylight hours or under regulation developed by the Oklahoma Tourism and Recreation Commission, when such streets and highways are located within the boundaries of a state park. The Department shall have warning signs placed at the entrance and other locations at those state parks allowing golf carts to be operated on the streets and highways of this state located within the boundaries of those state parks. The warning signs shall state that golf carts may be on such streets and highways and that motor vehicle operators shall take special precautions to be alert for the presence of the golf carts on such streets and highways.

The provisions of this subsection shall also apply to those motor-driven or operated vehicles known as "all-terrain vehicles", which are manufactured principally for use off the roads. All-terrain vehicles may be operated on unpaved roads which are located within the boundaries of any property of the Forest Service of the United States Department of Agriculture. Also, all-terrain vehicles may operate upon the public streets and highways of this state under the following circumstances:

1. An all-terrain vehicle may be operated upon public streets and highways if the vehicle needs to make a direct crossing of the street or highway while the vehicle is traveling upon a regularly traveled trail and needs to continue travel from one area of the trail to another and if the vehicle comes to a complete stop, yields the right-of-way to all oncoming traffic that constitutes an immediate hazard, and crosses the street or highway at an angle of approximately ninety (90) degrees to the direction of the street or highway. This exception shall not apply to divided highways or streets or highways with a posted speed limit of more than thirty-five (35) miles per hour in the area of the crossing;

2. The operator of the all-terrain vehicle making the crossing at a street or highway has a valid driver license; and

3. The operation of the vehicle making a crossing on a street or highway occurs during daylight hours only.

F. Any person violating paragraph 3 or 6 of subsection A of this section, in addition to the penal provisions provided in this section, shall pay as additional penalty a sum equal to the amount of license fees due on such vehicle or registration fees due on a manufactured home known to be in violation and such amount is hereby declared to be a lien upon the vehicle as provided in the Oklahoma Vehicle License and Registration Act. In addition to the penalty provisions provided in this section, any person violating paragraph 3 of subsection A of this section shall be deemed guilty of a misdemeanor and shall, upon conviction, be punished by a fine of One Hundred Dollars (\$100.00) and the suspension of such person's driver license and right to operate the vehicle.

G. Each violation of any provision of the Oklahoma Vehicle License and Registration Act for each and every day such violation has occurred shall constitute a separate offense.

H. Anyone violating any of the provisions heretofore enumerated in this section shall be guilty of a misdemeanor and upon conviction shall be fined not less than Ten Dollars (\$10.00) and not to exceed One Hundred Dollars (\$100.00).

I. Any violation of any portion of the Oklahoma Vehicle License and Registration Act where a specific penalty has not been imposed shall constitute a misdemeanor and upon conviction thereof the person having violated it shall be fined not less than Ten Dollars (\$10.00) and not to exceed One Hundred Dollars (\$100.00).

J. Any provision of Section 1101 et seq. of this title providing for proportional registration under reciprocal agreements and the International Registration Plan that relates to the

promulgation of rules and regulations shall not be subject to the provisions of this section.

SECTION 22. AMENDATORY 68 O.S. 2001, Section 607, is amended to read as follows:

Section 607. A. Before any person imports gasoline or diesel fuel into the state in the fuel supply tank or tanks of any motor vehicle, or in any other container for use on the highways of this state, such person shall file application for and obtain a Motor Fuel/Diesel Fuel Importer for Use License. Such requirement shall be complied with notwithstanding the tax levied by the Motor Fuel Tax Code has been paid on such gasoline or diesel fuel. However, persons exempted by Section 605 of this title from the tax levied pursuant to Section 603 of this title shall not be required to obtain such license. The application required by this section shall be verified and filed on a form prescribed and furnished by the Oklahoma Tax Commission showing the name and address and kind of business of the applicant, a designation of the principal place of business and such other information as the Tax Commission may require. Such application must also contain, as a condition to the issuance of the license, an agreement by the applicant to comply with the requirements of ~~this article~~ Section 601 et seq. of this title and the rules ~~and regulations~~ of the Tax Commission or the Transportation Commission.

B. Before any such application may be approved by the Tax Commission, the applicant must fully comply with the contribution requirements pursuant to Section 607.2 of this title. In addition, prior to the approval, the Tax Commission may require the applicant to file a bond payable to the State of Oklahoma conditioned upon compliance with the provisions of ~~this article~~ Section 601 et seq. of this title and the rules ~~and regulations~~ of the Tax Commission and the Transportation Commission in a sum of not more than Ten Thousand Dollars (\$10,000.00), the amount thereof to be fixed by an

order of the Tax Commission. During the license year, the amount of any such bond required may be increased or reduced by the Tax Commission at its discretion, and the Tax Commission may in its discretion, waive the filing of a bond by any person who regularly purchases sufficient gasoline or diesel fuel on which the motor fuel or diesel fuel excise tax has been paid to this state when the tax equals or exceeds the amount of the tax levied against such person under ~~this article~~ Section 601 et seq. of this title.

C. Upon approval of such application and bond, the Tax Commission shall issue to the applicant a nontransferable Motor Fuel/Diesel Fuel Importer for Use License bearing a distinctive number, at no charge to the applicant. The license shall be issued on an annual basis and shall remain in full force and effect until surrendered, suspended, or canceled in the manner provided by law. Each license shall be valid only for the operation of motor vehicles on the highways of this state by the person to whom it is issued including motor vehicles transporting persons or property in furtherance of the business of the licensee under a lease, a contract or any other arrangement, whether permanent or temporary in nature. The ~~Tax Commission~~ Department of Transportation may issue one (1) license credential to evidence the compliance of the applicant with the provisions of this section and the provisions of Section 1120 of Title 47 of the Oklahoma Statutes.

D. In consideration of the use of the highways of this state, and in addition to all other taxes levied for such purposes, all persons who import motor fuel/diesel fuel into the state in the fuel supply tank or tanks of motor vehicles for use in propelling the vehicles on the highways for commercial purposes may receive a temporary motor fuel/diesel fuel permit from the ~~Tax Commission~~ Department. This permit shall be recognized in lieu of licensing requirements in this state. The permit shall indicate the time and

date of its issuance and shall be valid for a period not to exceed one hundred twenty (120) hours from such indicated time.

~~1.~~ A fee of Twenty-five Dollars (\$25.00) shall be charged for the issuance of the temporary permit. Eight Dollars (\$8.00) of the fee shall be apportioned in the same manner as other motor fuel/diesel fuel revenue. Two Dollars (\$2.00) of the fee shall be retained by the ~~Tax Commission~~ Department and deposited in ~~its revolving fund~~ the State Highway Construction and Maintenance Fund. Fifteen Dollars (\$15.00) of the fee shall be paid to the State Treasurer for deposit in the General Revenue Fund.

~~2.~~ Any person importing motor fuel/diesel fuel into this state for use while in possession of an expired, altered or undated temporary fuel permit shall be deemed to be operating without proper licensing and shall be subject to licensing and penalties as provided for in the Motor Fuel/Diesel Fuel Importer for Use Tax Code.

~~3.~~ The ~~Tax Commission~~ Department may prescribe an application form for the temporary permit and such other forms as it deems appropriate. The ~~Tax Commission~~ Department, without notice, may suspend the issuance of temporary permits to any person found to be in violation of the Motor Fuel/Diesel Fuel Importer for Use Tax Code or similar laws of this state.

E. In lieu of the requirements as provided for in ~~this article~~ Section 601 et seq. of this title in respect to licensing, bonding, reporting and auditing, the ~~Tax Commission~~ Department may, when in the best interests of this state and its residents, enter into the International Fuel Tax Agreement or other cooperative compacts or agreements with another state or other states or provinces to permit base state or base jurisdiction licensing of persons importing motor fuel or diesel fuel into this state and liable for the tax levied pursuant to ~~this article~~ Section 601 et seq. of this title and provide for the cooperation and assistance among the member states

and provinces in the administration and collection of motor fuels consumption and use taxes. Any action taken by the Oklahoma Tax Commission with respect to the International Fuel Tax Agreement or other such compacts or agreements prior to the effective date of this act shall remain in effect unless altered by the Department of Transportation pursuant to its authority to do so after the effective date of this act.

SECTION 23. AMENDATORY 68 O.S. 2001, Section 607.1, is amended to read as follows:

Section 607.1 A penalty in the amount of Fifty Dollars (\$50.00) shall be imposed for any person operating a vehicle subject to the provisions of the Motor Fuel Tax Code, ~~this article~~ Section 601 et seq. of this title, and ~~Article 7~~ Section 701 et seq. of this title without the proper display of, or, carrying in such vehicle, the identification credentials issued by the ~~Tax Commission~~ Department of Transportation.

SECTION 24. AMENDATORY 68 O.S. 2001, Section 2103, is amended to read as follows:

Section 2103. A. 1. Except as otherwise provided in Sections 2101 through 2108 of this title, there shall be levied an excise tax upon the transfer of legal ownership of any vehicle registered in this state and upon the use of any vehicle registered in this state and upon the use of any vehicle registered for the first time in this state. The excise tax for new vehicles shall be levied at three and one-fourth percent (3 1/4%) of the value of each new vehicle. The excise tax for used vehicles shall be as follows:

- a. from October 1, 2000, until June 30, 2001, Twenty Dollars (\$20.00) on the first One Thousand Dollars (\$1,000.00) or less of value of such vehicle, and three and one-fourth percent (3 1/4%) of the remaining value of such vehicle,

- b. for the year beginning July 1, 2001, and ending June 30, 2002, Twenty Dollars (\$20.00) on the first One Thousand Two Hundred Fifty Dollars (\$1,250.00) or less of value of such vehicle, and three and one-fourth percent (3 1/4%) of the remaining value of such vehicle, and
- c. for the year beginning July 1, 2002, and all subsequent years, Twenty Dollars (\$20.00) on the first One Thousand Five Hundred Dollars (\$1,500.00) or less of value of such vehicle, and three and one-fourth percent (3 1/4%) of the remaining value of such vehicle.

2. There shall be levied an excise tax of Ten Dollars (\$10.00) for any truck or truck-tractor registered under the provisions of subsection A of Section 1133 of Title 47 of the Oklahoma Statutes, for a laden weight or combined laden weight of fifty-four thousand one (54,001) pounds or more, and for any trailer or semitrailer registered under subsection C of Section 1133 of Title 47 of the Oklahoma Statutes, which is primarily designed to transport cargo over the highways of this state and generally recognized as such. The excise tax levied pursuant to this paragraph shall not apply to special mobilized machinery, trailers, or semitrailers manufactured, modified or remanufactured for the purpose of providing services other than transporting cargo over the highways of this state. The excise tax levied pursuant to this paragraph shall also not apply to pickup trucks, vans, or sport utility vehicles.

3. The tax levied pursuant to this section shall be due at the time of the transfer of legal ownership or first registration in this state of such vehicle, and shall be collected by the Oklahoma Tax Commission or Department of Transportation, as applicable, or an appointed motor license agent, at the time of the issuance of a certificate of title for any such vehicle. In the event an excise

tax is collected on the transfer of legal ownership or use of the vehicle during any calendar year, then an additional excise tax must be collected upon all subsequent transfers of legal ownership. In computing the motor vehicle excise tax, the amount collected shall be rounded to the nearest dollar. The excise tax levied by this section shall be delinquent from and after the thirtieth day after the legal ownership or possession of any vehicle is obtained. Any person failing or refusing to pay the tax as herein provided on or before date of delinquency shall pay in addition to the tax a penalty of twenty-five cents (\$0.25) per day for each day of delinquency, but such penalty shall in no event exceed the amount of the tax.

B. The excise tax levied in subsection A of this section assessed on all commercial vehicles registered pursuant to Section 1120 of Title 47 of the Oklahoma Statutes, shall be in lieu of all sales and use taxes levied pursuant to the Sales Tax Code or the Use Tax Code. The transfer of legal ownership of any motor vehicle, as used in this section and the Sales Tax Code and the Use Tax Code, shall include the lease, lease purchase or lease finance agreement involving any truck in excess of eight thousand (8,000) pounds combined laden weight or any truck-tractor provided the vehicle is registered in Oklahoma pursuant to Section 1120 of Title 47 of the Oklahoma Statutes or any trailer, semitrailer or open commercial vehicle registered pursuant to Section 1133 of Title 47 of the Oklahoma Statutes. The excise tax levied pursuant to this section shall not be subsequently collected at the end of the lease period if the lessee acquires complete legal title of the vehicle.

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

1. Husband and wife;
2. Parent and child; or

3. An individual and an express trust which that individual or the spouse, child or parent of that individual has a right to revoke.

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

- a. a new original vehicle which is stolen from the purchaser/registrant 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/registrant to the seller within six (6) months of the date of purchase of the defective new original vehicle as certified by the manufacturer.

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

E. Despite any other definitions of the terms "new vehicle" and "used vehicle", to the contrary, contained in any other law, the term "new vehicle" as used in this section shall also include any vehicle of the latest manufactured model which is owned or acquired by a licensed used motor vehicle dealer which has not previously been registered in this state and upon which the motor vehicle excise tax as set forth in this section has not been paid. However, upon the sale or transfer by a licensed used motor vehicle dealer located in this state of any such vehicle which is the latest manufactured model, the vehicle shall be considered a used vehicle for purposes of determining excise tax.

SECTION 25. Section 1 of this act shall become effective July 1, 2003.

SECTION 26. Sections 3 through 24 of this act shall become effective October 1, 2003.

SECTION 27. 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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