

3 **Senate Bill No. 1752**  
4 **As Amended**

5 SENATE BILL NO. 1752 - By: RABON of the Senate and LIOTTA of the  
6 House.

7 [ Corporation Commission - background checks - fees -  
8 registration of certain vehicles - offenses and penalties -  
9 importation of gasoline or diesel fuel - codification -  
10 emergency ]

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

12 SECTION 1. AMENDATORY Section 1, Chapter 418, O.S.L.  
13 2005 (17 O.S. Supp. 2005, Section 701), is amended to read as  
14 follows:

15 Section 701. A. 1. The Corporation Commission may promulgate  
16 rules to require employees and potential employees in sensitive or  
17 law enforcement positions to supply photographs, descriptions,  
18 fingerprints, measurements and other pertinent information necessary  
19 for a criminal history search by the Oklahoma State Bureau of  
20 Investigation. The Commission may designate national criminal  
21 history searches as defined in Section 150.9 of Title 74 of the  
22 Oklahoma Statutes if it deems such information necessary.

23 2. The Commission shall be authorized to require enforcement  
24 officers to be fingerprinted for submission of the fingerprints  
25 through the Oklahoma State Bureau of Investigation to the Federal

1 Bureau of Investigation for a national criminal history check. The  
2 Commission shall be the recipient of the results of the record  
3 check.

4 B. The Commission shall request searches of the online and off-  
5 line files of the National Crime Information Center (NCIC), or any  
6 successor federal agency which supplies such information, to  
7 identify apportioned motor vehicles or apportioned motor vehicle  
8 license plates which have been reported stolen.

9 C. The Commission is authorized to promulgate rules or issue  
10 orders to prohibit any person or company from conducting business or  
11 participating in any manner of business with the Commission as the  
12 Commission deems necessary. Any orders or rules pertaining to the  
13 provisions of the Trucking One-Stop Shop Act which were issued by  
14 the Oklahoma Tax Commission, on or after January 1, 2002, shall be  
15 deemed to be in effect and transferred to the authority of the  
16 Corporation Commission in accordance with the provisions of the  
17 Trucking One-Stop Shop Act.

18 D. The Commission is authorized to promulgate any rules  
19 necessary to implement the provisions of this section.

20 SECTION 2. AMENDATORY 47 O.S. 2001, Section 162.1, is  
21 amended to read as follows:

22 Section 162.1 A. The Corporation Commission is authorized to  
23 promulgate all rules and regulations necessary to enable the State

1 of Oklahoma to participate in the single state registration system  
2 for motor carriers authorized by the Intermodal Surface  
3 Transportation Efficiency Act of 1991, 49 U.S.C., Section 11506  
4 (1991), and by applicable rules and regulations of the Interstate  
5 Commerce Commission.

6 B. The Corporation Commission is authorized to apply rules and  
7 regulations to interstate motor carriers exempt from the Interstate  
8 Commerce Commission regulations.

9 C. The Corporation Commission is authorized to promulgate rules  
10 necessary to enable this state to participate in the Unified Carrier  
11 Registration System for interstate motor carriers and interstate  
12 motor carriers holding intrastate authority as set forth in  
13 SAFETEA-LU of 2005, Subtitle C.

14 SECTION 3. AMENDATORY 47 O.S. 2001, Section 180h, is  
15 amended to read as follows:

16 Section 180h. The Corporation Commission is hereby authorized  
17 to collect from applicants for motor carrier and private carrier  
18 identification devices a fee ~~of Seven Dollars (\$7.00)~~ as set by  
19 Commission rule for registration of each of its ~~trucks and Seven~~  
20 ~~Dollars (\$7.00) for each of its truck-tractors~~ vehicles registered  
21 under the provisions of this act or the Motor Carrier Act of 1995;  
22 and the fee shall be in addition to any other fees now provided for  
23 by law for the registration of said motor vehicles and shall be

1 deposited in the State Treasury to the credit of the ~~Corporation~~  
2 ~~Commission Revolving~~ Trucking One-Stop Shop Fund.

3 SECTION 4. AMENDATORY 47 O.S. 2001, Section 230.27, is  
4 amended to read as follows:

5 Section 230.27 A. Upon the filing by an intrastate motor  
6 carrier or private carrier of an application for a license, the  
7 applicant shall pay to the Corporation Commission a filing fee ~~in~~  
8 ~~the sum of One Hundred Dollars (\$100.00)~~ as set by Commission rule  
9 with an original or subapplication. Any valid license issued will  
10 remain in force, unless otherwise revoked by the Commission in  
11 accordance with the provisions of the Motor Carrier Act of 1995, for  
12 one (1) year from date of issuance.

13 B. Every motor carrier or private carrier wishing to continue  
14 operations under the original license, shall pay to the Corporation  
15 Commission ~~an annual renewal fee of Fifty Dollars (\$50.00)~~ a renewal  
16 fee as set by Commission rule. An interstate license may be renewed  
17 for up to three (3) years.

18 C. The Commission shall, upon the receipt of any fee, deposit  
19 the same in the State Treasury to the credit of the ~~Corporation~~  
20 ~~Commission Revolving~~ Trucking One-Stop Shop Fund.

21 SECTION 5. AMENDATORY 47 O.S. 2001, Section 1106, as  
22 amended by Section 18, Chapter 390, O.S.L. 2004 (47 O.S. Supp. 2005,  
23 Section 1106), is amended to read as follows:

1           Section 1106. A. 1. If the Oklahoma Tax Commission shall  
2 determine at any time that an applicant for a certificate of title  
3 of a vehicle is not entitled thereto, it may refuse to issue such  
4 certificate or to register such vehicle.

5           2. The Commission may for a similar reason, after ten (10)  
6 days' notice and a hearing, revoke the registration and the  
7 certificate of title already acquired on any outstanding certificate  
8 of title. Said notice may be served in person or by registered  
9 mail.

10          B. 1. The Oklahoma Tax Commission may refuse registration and  
11 issuance of a certificate of title of a commercial motor vehicle, or  
12 any transfer of title and registration of a commercial motor  
13 vehicle, to a commercial motor carrier whose ability to operate has  
14 been terminated or denied by a federal agency.

15          2. The Commission may revoke the registration, certificate of  
16 title, and license plate of a commercial motor vehicle if the  
17 vehicle has been assigned to be operated by a commercial motor  
18 carrier whose ability to operate has been terminated or denied by a  
19 federal agency.

20          C. 1. The Corporation Commission may revoke, suspend or deny  
21 registration of a commercial motor vehicle if the vehicle has been  
22 assigned to be operated by a commercial motor carrier whose ability

1 to operate has been terminated or denied by a state or federal  
2 agency.

3 2. The Corporation Commission, Department of Public Safety,  
4 county sheriffs and all other duly authorized peace officers may  
5 seize and take into custody a commercial vehicle assigned to be  
6 operated by a commercial motor carrier whose ability to operate has  
7 been terminated or denied by a state or federal agency. The law  
8 enforcement official may seize only the tag of said commercial  
9 vehicle if deemed appropriate.

10 SECTION 6. AMENDATORY 47 O.S. 2001, Section 1115, as  
11 last amended by Section 68, Chapter 1, O.S.L. 2005 (47 O.S. Supp.  
12 2005, Section 1115), is amended to read as follows:

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

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

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

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

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

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

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

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

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

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

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

19 4. Effective January 1, 2004, all motorcycles and mopeds shall  
20 be registered on a staggered system of registration. The Oklahoma  
21 Tax Commission shall notify in writing, prior to December 1, 2003,  
22 all owners of motorcycles or mopeds registered as of such date, who  
23 shall have a one-time option of registering for a period of not less

1 than three (3) months nor greater than fifteen (15) months.  
2 Subsequent renewals for these registrants will be for twelve (12)  
3 months, expiring on the last day of the month chosen by the  
4 registrant under the one-time option as provided herein. All  
5 motorcycles and mopeds registered pursuant to new applications  
6 received on or after December 1, 2003, shall also be registered  
7 pursuant to the provisions of this paragraph.

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

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

20 2. For commercial vehicles registered under the provisions of  
21 subsection B of this section, except those vehicles registered  
22 pursuant to Section 1133.1 of this title, a penalty shall be  
23 assessed after the last day of the month following the registration

1 expiration date. A penalty of twenty-five cents (\$0.25) per day  
2 shall be added to the license fee of such vehicle and shall accrue  
3 for one (1) month. Thereafter, the penalty shall be thirty percent  
4 (30%) of the annual registration fee, or Two Hundred Dollars  
5 (\$200.00), whichever is greater;

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

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

18 D. In addition to all other penalties provided in the Oklahoma  
19 Vehicle License and Registration Act, the following penalties shall  
20 be imposed and collected by any Enforcement Officer of the  
21 Corporation Commission upon finding any commercial vehicle being  
22 operated in violation of the provisions of the Oklahoma Vehicle  
23 License and Registration Act.

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

3           1. A penalty of not less than Fifty Dollars (\$50.00) shall be  
4 imposed upon any person found to be operating a commercial vehicle  
5 sixty (60) days after the end of the month in which the license  
6 plate or registration credentials expire without the current year  
7 license plate or registration credential displayed. Such penalty  
8 shall not exceed the amount established by the Corporation  
9 Commission pursuant to the provisions of subsection A of Section ~~3~~  
10 1167 of this ~~act~~ title. Revenue from such penalties shall be  
11 apportioned as provided in Section ~~3~~ 1167 of this ~~act~~ title;

12           2. A penalty of not less than Fifty Dollars (\$50.00) shall be  
13 imposed for any person operating a commercial vehicle subject to the  
14 provisions of Section 1120 or Section 1133 of this title without the  
15 proper display of, or, carrying in such commercial vehicle, the  
16 identification credentials issued by the Corporation Commission as  
17 evidence of payment of the fee or tax as provided in Section 1120 or  
18 Section 1133 of this title. Such penalty shall not exceed the  
19 amount established by the Corporation Commission pursuant to the  
20 provisions of subsection A of Section ~~3~~ 1167 of this ~~act~~ title.  
21 Revenue from such penalties shall be apportioned as provided in  
22 Section ~~3~~ 1167 of this ~~act~~ title; and

1           3. A penalty of not less than One Hundred Dollars (\$100.00)  
2 shall be imposed for any person that fails to register any  
3 commercial vehicle subject to the Oklahoma Vehicle License and  
4 Registration Act. Such penalty shall not exceed the amount  
5 established by the Corporation Commission pursuant to the provisions  
6 of subsection A of Section ~~3~~ 1167 of this ~~act~~ title. Revenue from  
7 such penalties shall be apportioned as provided in Section ~~3~~ 1167 of  
8 this ~~act~~ title.

9           E. The Tax Commission, or Corporation Commission with respect  
10 to vehicles registered under Section 1120 or Section 1133 of this  
11 title, shall assess the registration fees and penalties for the year  
12 or years a vehicle was not registered. For vehicles not registered  
13 for two (2) or more years, the registration fees and penalties shall  
14 be due only for the current year and one (1) previous year.

15           F. In addition to any other penalty prescribed by law, there  
16 shall be a penalty of not less than Twenty Dollars (\$20.00) upon a  
17 finding by an enforcement officer that:

18           1. The registration of a vehicle registered pursuant to Section  
19 1132 of this title is expired and it is sixty (60) or more days  
20 after the end of the month of expiration; or

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

1       Such penalty shall not exceed the amount established by the  
2 Corporation Commission pursuant to the provisions of subsection A of  
3 Section ~~3~~ 1167 of this ~~act~~ title. Revenue from such penalties shall  
4 be apportioned as provided in Section ~~3~~ 1167 of this ~~act~~ title.

5       G. If a vehicle is donated to a nonprofit charitable  
6 organization, the nonprofit charitable organization shall be exempt  
7 from paying any current or past due registration fees, excise tax,  
8 transfer fees, and penalties and interest. However, after the  
9 donation, if the person donating the vehicle, or someone on behalf  
10 of such person, purchases the same vehicle back from the nonprofit  
11 charitable organization to which the vehicle was donated, such  
12 person shall be liable for all current and past-due registration  
13 fees, excise tax, title or transfer fees, and penalties and interest  
14 on such vehicle.

15       SECTION 7.       AMENDATORY       47 O.S. 2001, Section 1151, as  
16 last amended by Section 7, Chapter 284, O.S.L. 2005 (47 O.S. Supp.  
17 2005, Section 1151), is amended to read as follows:

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

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

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

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

22           4. To drive, operate or move, or for the owner to cause or  
23 permit to be driven or moved, upon the roads, streets or highways of

1 this state, any vehicle loaded in excess of its registered laden  
2 weight, or which is licensed for a capacity less than the  
3 manufacturer's rated capacity as provided for in the Oklahoma  
4 Vehicle License and Registration Act;

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

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

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

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

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

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

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

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

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

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

22           Any person convicted of violating any provision of this  
23 subsection, other than paragraph 3 of this subsection, shall be

1 deemed guilty of a misdemeanor and upon conviction shall be punished  
2 by a fine not to exceed Five Hundred Dollars (\$500.00). Any person  
3 convicted of violating the provisions of paragraph 3 of this  
4 subsection shall be deemed guilty of a misdemeanor and, upon  
5 conviction, shall be punished by a fine of not less than One Hundred  
6 Dollars (\$100.00) and not more than Five Hundred Dollars (\$500.00)  
7 and shall be required to obtain an Oklahoma license plate.  
8 Employees of the Corporation Commission may be authorized by the  
9 Corporation Commission to issue citations for a violation of  
10 ~~paragraph 5 of~~ this subsection. If a person convicted of violating  
11 the provisions of ~~paragraph 5 of~~ this subsection was issued a  
12 citation by a duly authorized employee of the Corporation  
13 Commission, the fine herein levied shall be apportioned as provided  
14 in Section ~~3~~ 1167 of this ~~act~~ title.

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

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

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

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

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

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

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

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

21           If a used vehicle is brought into Oklahoma by a resident of this  
22 state and is not registered within thirty (30) days, a penalty of  
23 twenty-five cents (\$0.25) per day shall be charged from the date of

1 entry to the date of registration, such penalty to accrue for thirty  
2 (30) days, upon failure to register, at the end of which time the  
3 penalty shall be Twenty-five Dollars (\$25.00), provided that in no  
4 event shall the penalty exceed an amount equal to the license fee.  
5 The penalty for used commercial vehicles shall be equal to the  
6 license fee for such vehicles.

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

14 E. The following self-propelled or motor-driven and operated  
15 vehicles shall not be registered under the provisions of the  
16 Oklahoma Vehicle License and Registration Act or, except as provided  
17 for in Section 11-1116 of this title, be permitted to be operated on  
18 the streets or highways of this state:

19 1. Vehicles known and commonly referred to as "minibikes" and  
20 other similar trade names; provided, minibikes may be registered and  
21 operated in this state by food vendor services upon streets having a  
22 speed limit of thirty (30) miles per hour or less;

23 2. Golf carts;

1       3. Go-carts; and

2       4. Other motor vehicles, except motorcycles, which are  
3 manufactured principally for use off the streets and highways.

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

6       F. Any person violating paragraph 3 or 6 of subsection A of  
7 this section, in addition to the penal provisions provided in this  
8 section, shall pay as additional penalty a sum equal to the amount  
9 of license fees due on such vehicle or registration fees due on a  
10 manufactured home known to be in violation and such amount is hereby  
11 declared to be a lien upon the vehicle as provided in the Oklahoma  
12 Vehicle License and Registration Act. In addition to the penalty  
13 provisions provided in this section, any person violating paragraph  
14 3 of subsection A of this section shall be deemed guilty of a  
15 misdemeanor and shall, upon conviction, be punished by a fine of One  
16 Hundred Dollars (\$100.00) and the suspension of such person's driver  
17 license and right to operate the vehicle.

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

21       H. Anyone violating any of the provisions heretofore enumerated  
22 in this section shall be guilty of a misdemeanor and upon conviction

1 shall be fined not less than Ten Dollars (\$10.00) and not to exceed  
2 Three Hundred Dollars (\$300.00).

3 I. Any violation of any portion of the Oklahoma Vehicle License  
4 and Registration Act where a specific penalty has not been imposed  
5 shall constitute a misdemeanor and upon conviction thereof the  
6 person having violated it shall be fined not less than Ten Dollars  
7 (\$10.00) and not to exceed Three Hundred Dollars (\$300.00).

8 J. Any provision of Section 1101 et seq. of this title  
9 providing for proportional registration under reciprocal agreements  
10 and the International Registration Plan that relates to the  
11 promulgation of rules and regulations shall not be subject to the  
12 provisions of this section.

13 SECTION 8. AMENDATORY Section 3, Chapter 522, O.S.L.  
14 2004 (47 O.S. Supp. 2005, Section 1167), is amended to read as  
15 follows:

16 Section 1167. A. The Corporation Commission is hereby  
17 authorized to promulgate rules pursuant to the Administrative  
18 Procedures Act to establish the amounts of fees, fines and penalties  
19 as set forth in this act. The Corporation Commission shall notify  
20 all interested parties of any proposed rules to be promulgated as  
21 provided herein and shall provide such parties an opportunity to be  
22 heard prior to promulgation.

1 B. The Corporation Commission shall adjudicate enforcement  
2 actions initiated by Corporation Commission personnel.

3 C. Revenue derived from all fines and penalties collected or  
4 received by the Corporation Commission pursuant to the provisions of  
5 this act shall be apportioned as follows:

6 1. The first Eight Hundred Fifty Thousand Dollars (\$850,000.00)  
7 collected or received each fiscal year shall be remitted to the  
8 Oklahoma Tax Commission and apportioned as provided in Section 1104  
9 of Title 47 of the Oklahoma Statutes;

10 2. One-half of the remaining amount shall be deposited to the  
11 ~~One-Stop Trucking~~ One-Stop Shop Fund created in subsection D of this  
12 section; and

13 3. One-half of the remaining amount shall be deposited to the  
14 Weigh Station Improvement Revolving Fund created in subsection E of  
15 this section.

16 D. There is hereby created in the State Treasury a revolving  
17 fund for the Corporation Commission to be known and designated as  
18 the "~~One-Stop Trucking~~ One-Stop Shop Fund", ~~into which fund shall be~~  
19 ~~deposited all funds apportioned.~~ The Trucking One-Stop Shop Fund  
20 shall consist of:

21 1. All funds appropriated thereto in subsection C of this  
22 section;

1        2. All fees set forth by statute or by Commission rule as they  
2 pertain to registration and motor fuel administration; and

3        3. Any other monies to be utilized for the Trucking One-Stop  
4 Shop Act.

5        The fund shall be a continuing fund, not subject to fiscal year  
6 limitations. ~~No monies shall be paid out of the fund except~~  
7 ~~pursuant to appropriation by the Legislature~~ Monies in the Trucking  
8 One-Stop Shop Fund shall only be expended for direct expenses  
9 relating to the Trucking One-Stop Shop Act.

10        E. There is hereby created in the State Treasury a revolving  
11 fund for the Department of Transportation to be designated the  
12 "Weigh Station Improvement Revolving Fund". The fund shall be a  
13 continuing fund, not subject to fiscal year limitations, and shall  
14 consist of all monies deposited thereto. All monies accruing to the  
15 credit of the fund are hereby appropriated and may be budgeted and  
16 expended by the Department for the purpose of constructing,  
17 equipping and maintaining facilities to determine the weight of  
18 vehicles traveling on the roads and highways of this state.  
19 Expenditures from the fund shall be made upon warrants issued by the  
20 State Treasurer against claims filed as prescribed by law with the  
21 Director of State Finance for approval and payment.

1 SECTION 9. NEW LAW A new section of law to be codified  
2 in the Oklahoma Statutes as Section 1169 of Title 47, unless there  
3 is created a duplication in numbering, reads as follows:

4 A. The Corporation Commission is authorized to revoke, suspend  
5 or deny the issuance, extension or reinstatement of any motor  
6 carrier or motor vehicle license, permit, registration, certificate  
7 or duplicate copy thereof, to any person who shall be guilty of:

8 1. Violation of any of the provisions of applicable state law;

9 2. Violation of rules promulgated by the Corporation  
10 Commission;

11 3. Failure to observe or fulfill the conditions upon which the  
12 license, permit, registration or certificate was issued;

13 4. Nonpayment of any delinquent tax, fee or penalty to the  
14 Commission or the State of Oklahoma; or

15 5. Nonpayment of a uniform base state program delinquent tax,  
16 fee or penalty to a state or province participating with the  
17 Corporation Commission in that program.

18 B. The interest or penalty or any portion thereof ordinarily  
19 accruing by failure of the motor carrier, registrant or licensee to  
20 properly file a report or return may be waived or reduced by the  
21 Corporation Commission. No interest or penalties in excess of Ten  
22 Thousand Dollars (\$10,000.00) shall be allowed except by order of  
23 the Commission.

1 C. The Corporation Commission shall promulgate rules setting  
2 forth the revocation, suspension or denial of a motor carrier or  
3 motor vehicle certificate, registration, license or permit. The  
4 Corporation Commission shall additionally promulgate rules allowing  
5 for the collection and remittance of financial liabilities owed by a  
6 motor carrier, registrant, licensee or permittee to a state or  
7 province participating with the Corporation Commission in a uniform  
8 base state program or to another state agency.

9 D. Upon the revocation or expiration of any motor carrier or  
10 motor vehicle license, permit, registration or certificate, all  
11 accrued taxes, fees and penalties due and payable under the terms of  
12 state law, rules or order imposing or levying such tax, fee or  
13 penalty shall become due and payable concurrently upon the  
14 revocation or expiration of the license, permit, registration or  
15 certificate and the licensee, permittee, registrant or certificate  
16 holder shall forthwith make a report covering the period of time not  
17 covered by preceding reports filed by said person and ending with  
18 the date of the revocation or expiration and shall pay all such  
19 taxes, fees or penalties owed.

20 E. No person shall present an altered or fraudulent credential  
21 or document to the Corporation Commission or to any duly authorized  
22 peace officer. Any person or persons violating the provisions of  
23 this subsection shall be found guilty of contempt of the Commission

1 and shall, upon conviction thereof, be punished by a fine of not  
2 more than Two Thousand Dollars (\$2,000.00) for each offense.

3 F. Failure for any person to comply with the provisions of this  
4 section may subject the person's assets to be seized and sold to  
5 include the taxes, fees and penalties assessed together with all  
6 costs of advertisement and sale. The sale shall be conducted in the  
7 manner as provided by law for the sale of personal property under  
8 seizure or execution.

9 SECTION 10. NEW LAW A new section of law to be codified  
10 in the Oklahoma Statutes as Section 1170 of Title 47, unless there  
11 is created a duplication in numbering, reads as follows:

12 A. Reports and files of the Corporation Commission concerning  
13 the administration of the International Registration Plan and the  
14 International Fuel Tax Agreement, shall be considered confidential  
15 and privileged, except as otherwise provided for by law, and neither  
16 the Commission nor any employee engaged in the administration of the  
17 International Registration Plan or International Fuel Tax Agreement  
18 or charged with the custody of any such reports or records nor any  
19 person who may have secured such reports or records from the  
20 Commission shall disclose any information obtained from the reports  
21 or records of any person.

22 B. The provisions of this section shall not prevent the  
23 Commission from disclosing the following information and no

1 liability whatsoever, civil or criminal, shall attach to any member  
2 of the Commission or any employee thereof for any error or omission  
3 in the disclosure of such information:

4 1. The delivery to a taxpayer or a duly authorized  
5 representative of the taxpayer of a copy of any report or any other  
6 paper filed by the taxpayer pursuant to the provisions of the  
7 International Registration Plan or the International Fuel Tax  
8 Agreement;

9 2. The exchange of information that is not protected by the  
10 federal Privacy Protection Act, 42 U.S.C., Section 2000aa et seq.,  
11 pursuant to reciprocal agreements or compacts entered into by the  
12 Commission and other state agencies or agencies of the federal  
13 government;

14 3. The publication of statistics so classified as to prevent  
15 the identification of a particular report and the items thereof;

16 4. The examination of records and files by the State Auditor  
17 and Inspector or the duly authorized agents of the State Auditor and  
18 Inspector;

19 5. The disclosing of information or evidence to the Oklahoma  
20 State Bureau of Investigation, Attorney General, Oklahoma State  
21 Bureau of Narcotics and Dangerous Drugs Control, any district  
22 attorney, or agent of any federal law enforcement agency when the  
23 information or evidence is to be used by such officials to

1 investigate or prosecute violations of the criminal provisions of  
2 the Uniform Tax Procedure Code or of any state tax law or of any  
3 federal crime committed against this state. Any information  
4 disclosed to the Oklahoma State Bureau of Investigation, Attorney  
5 General, Oklahoma State Bureau of Narcotics and Dangerous Drugs  
6 Control, any district attorney, or agent of any federal law  
7 enforcement agency shall be kept confidential by such person and not  
8 be disclosed except when presented to a court in a prosecution for  
9 violation of the tax laws of this state or except as specifically  
10 authorized by law, and a violation by the Oklahoma State Bureau of  
11 Investigation, Attorney General, Oklahoma State Bureau of Narcotics  
12 and Dangerous Drugs Control, district attorney, or agent of any  
13 federal law enforcement agency by otherwise releasing the  
14 information shall be a felony;

15 6. The use by any division of the Commission of any information  
16 or evidence in the possession of or contained in any report or  
17 return filed or documents obtained by the Commission in the  
18 administration of the International Fuel Tax Agreement or the  
19 International Registration Plan;

20 7. The furnishing, at the discretion of the Commission, of any  
21 information disclosed by its records or files to any official person  
22 or body of this state, any other state, the United States, or  
23 foreign country who is concerned with the administration or

1 assessment of any similar tax in this state, any other state or  
2 province or the United States;

3 8. The furnishing of information as to the issuance or  
4 revocation of any registration or license by the Commission as  
5 provided for by law. Such information shall be limited to the name  
6 of the person issued the permit or license, the name of the business  
7 entity authorized to engage in business pursuant to the permit or  
8 license, the address of the business entity, and the grounds for  
9 revocation;

10 9. The disclosure of information to any person for a purpose as  
11 authorized by the taxpayer pursuant to a waiver of confidentiality.  
12 The waiver shall be in writing and shall be made upon such form as  
13 the Commission may prescribe;

14 10. The disclosure of information directly involved in the  
15 resolution of the protest by a taxpayer to an assessment of tax or  
16 additional tax or the resolution of a claim for a refund filed by a  
17 taxpayer, including the disclosure of the pendency of an  
18 administrative proceeding involving such protest or claim, to a  
19 person called by the Commission as an expert witness or as a witness  
20 whose area of knowledge or expertise specifically addresses the  
21 issue addressed in the protest or claim for refund. Such disclosure  
22 to a witness shall be limited to information pertaining to the

1 specific knowledge of that witness as to the transaction or  
2 relationship between taxpayer and witness;

3 11. The furnishing to a prospective purchaser of any business,  
4 or his or her authorized representative, of information relating to  
5 any liabilities, delinquencies, assessments or warrants of the  
6 prospective seller of the business which have not been filed of  
7 record, established, or become final and which relate solely to the  
8 seller's business. Any disclosure under this paragraph shall only  
9 be allowed upon the presentment by the prospective buyer, or the  
10 buyer's authorized representative, of the purchase contract and a  
11 written authorization between the parties;

12 12. The furnishing of information as to the amount of state  
13 revenue affected by the issuance or granting of any registration or  
14 license or credit issued by the Corporation Commission as provided  
15 for by law. Such information shall be limited to the type of  
16 registration, license or credit issued or granted, the date and  
17 duration of such registration, license or credit, and the amount of  
18 such revenue. The provisions of this paragraph shall not authorize  
19 the disclosure of the name of the person issued such registration,  
20 license, exemption, credit, or the name of the business entity  
21 authorized to engage in business pursuant to the registration,  
22 license or credit.

1 SECTION 11. AMENDATORY 68 O.S. 2001, Section 607, as  
2 last amended by Section 25, Chapter 522, O.S.L. 2004 (68 O.S. Supp.  
3 2005, Section 607), is amended to read as follows:

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

22 B. Before any such application may be approved by the  
23 Corporation Commission, the applicant must fully comply with the

1 contribution requirements pursuant to Section 607.2 of this title.  
2 In addition, prior to the approval, the Corporation Commission may  
3 require the applicant to file a bond payable to the State of  
4 Oklahoma conditioned upon compliance with the provisions of Section  
5 601 et seq. of this title and the rules of the Corporation  
6 Commission in a sum of not more than Ten Thousand Dollars  
7 (\$10,000.00), the amount thereof to be fixed by an order of the  
8 Corporation Commission. During the license year, the amount of any  
9 such bond required may be increased or reduced by the ~~Tax~~  
10 Corporation Commission at its discretion, and the Corporation  
11 Commission may in its discretion, waive the filing of a bond by any  
12 person who regularly purchases sufficient gasoline or diesel fuel on  
13 which the motor fuel or diesel fuel excise tax has been paid to this  
14 state when the tax equals or exceeds the amount of the tax levied  
15 against such person under Section 601 et seq. of this title.

16 C. Upon approval of such application and bond, the Corporation  
17 Commission shall issue to the applicant a nontransferable Motor  
18 Fuel/Diesel Fuel Importer for Use License bearing a distinctive  
19 number, at no charge to the applicant. The license shall be issued  
20 on an annual basis and shall remain in full force and effect until  
21 surrendered, suspended, or canceled in the manner provided by law.  
22 Each license shall be valid only for the operation of motor vehicles  
23 on the highways of this state by the person to whom it is issued

1 including motor vehicles transporting persons or property in  
2 furtherance of the business of the licensee under a lease, a  
3 contract or any other arrangement, whether permanent or temporary in  
4 nature. The Corporation Commission may issue one (1) license  
5 credential to evidence the compliance of the applicant with the  
6 provisions of this section and the provisions of Section 1120 of  
7 Title 47 of the Oklahoma Statutes.

8 D. In consideration of the use of the highways of this state,  
9 and in addition to all other taxes levied for such purposes, all  
10 persons who import motor fuel/diesel fuel into the state in the fuel  
11 supply tank or tanks of motor vehicles for use in propelling the  
12 vehicles on the highways for commercial purposes may receive a  
13 temporary motor fuel/diesel fuel permit from the Corporation  
14 Commission. This permit shall be recognized in lieu of licensing  
15 requirements in this state. The permit shall indicate the time and  
16 date of its issuance and shall be valid for a period not to exceed  
17 one hundred twenty (120) hours from such indicated time.

18 A fee of Twenty-five Dollars (\$25.00) shall be charged for the  
19 issuance of the temporary permit. Eight Dollars (\$8.00) of the fee  
20 shall be apportioned in the same manner as other motor fuel/diesel  
21 fuel revenue. Two Dollars (\$2.00) of the fee shall be retained by  
22 the Corporation Commission and apportioned as provided in Section ~~3~~  
23 1167 of this ~~act~~ title. Fifteen Dollars (\$15.00) of the fee shall

1 be paid to the State Treasurer for deposit in the General Revenue  
2 Fund.

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

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

14 The Corporation Commission may enter into an agreement with any  
15 person or corporation located within or without the state for  
16 transmission of temporary permits by way of a facsimile machine or  
17 other device when the Corporation Commission determines that such  
18 agreement is in the best interests of the state.

19 E. In lieu of the requirements as provided for in Section 601  
20 et seq. of this title in respect to licensing, bonding, reporting  
21 and auditing, the Corporation Commission may, when in the best  
22 interests of this state and its residents, enter into the  
23 International Fuel Tax Agreement or other cooperative compacts or

1 agreements with another state or other states or provinces to permit  
2 base state or base jurisdiction licensing of persons importing motor  
3 fuel or diesel fuel into this state and liable for the tax levied  
4 pursuant to Section 601 et seq. of this title and provide for the  
5 cooperation and assistance among the member states and provinces in  
6 the administration and collection of motor fuels consumption and use  
7 taxes. Any action taken by the Oklahoma Tax Commission with respect  
8 to the International Fuel Tax Agreement or other such compacts or  
9 agreements prior to the effective date of this act shall remain in  
10 effect unless altered by the Corporation Commission pursuant to its  
11 authority to do so after the effective date of this act.

12 SECTION 12. AMENDATORY 68 O.S. 2001, Section 608, is  
13 amended to read as follows:

14 Section 608. (a) Every person operating a motor vehicle on the  
15 highways of this state as a Motor Fuel/Diesel Fuel Importer for Use  
16 must at all times during such operation have displayed in the cab of  
17 such motor vehicle, a ~~photostatic~~ copy of the Motor Fuel/Diesel Fuel  
18 Importer for Use License which shall be subject to inspection at all  
19 times by representatives of the ~~Tax~~ Corporation Commission.

20 (b) Any person operating a motor vehicle on the highways of this  
21 state, the operation of which is subject to the tax levied by this  
22 article, without having obtained a Motor Fuel/Diesel Fuel Importer  
23 for Use License as required by Section 607 of this title, shall be

1 guilty of a misdemeanor and, upon conviction, punished by a fine of  
2 not more than One Thousand Dollars (\$1,000.00), or by imprisonment  
3 in the county jail for a period not exceeding one (1) year or both.  
4 The venue for prosecutions arising under this section shall be in  
5 the district court of any county in which such vehicle is being  
6 operated.

7 SECTION 13. AMENDATORY 68 O.S. 2001, Section 609, is  
8 amended to read as follows:

9 Section 609. A. Every person licensed under this article shall  
10 make and transmit to the ~~Tax~~ Corporation Commission on or before the  
11 last day of April, July, October, and January of each year, upon a  
12 form prescribed and furnished by the ~~Tax~~ Commission, a verified  
13 quarterly report, showing the total miles traveled, miles traveled  
14 in Oklahoma by each motor vehicle, the total gallonage of motor fuel  
15 or diesel fuel consumed, the number of gallons of motor fuel or  
16 diesel fuel purchased or received in this state, the date of each  
17 purchase or receipt, the name and address of the seller, the  
18 delivery invoice number of each purchase or receipt, and the number  
19 of gallons of motor fuel or diesel fuel imported into and used in  
20 this state. The report must also include the amount of motor fuel  
21 or diesel fuel on hand at the beginning and close of the period as  
22 shown by the physical inventory taken on that date (those dates), if

1 storage is maintained, and a complete record of all receipts and  
2 withdrawals into and from said storage.

3 The number of gallons of motor fuel or diesel fuel shown to have  
4 been purchased or received in Oklahoma on which the tax levied by  
5 the Motor Fuel Tax Code has been paid to this state shall be  
6 deducted from the total number of gallons of motor fuel or diesel  
7 fuel used by such person in Oklahoma to determine the number of  
8 gallons of motor fuel or diesel fuel upon which the tax levied by  
9 this article is to be computed and paid.

10 Every person licensed under this article who travels less than  
11 ten thousand (10,000) miles per year in Oklahoma may, at the option  
12 of the Tax Commission, file an annual report in lieu of filing the  
13 quarterly report.

14 B. Every person at the time of filing each quarterly report  
15 shall pay to the ~~Tax~~ Commission the full amount of tax due for the  
16 preceding quarter at the rate provided for in this article. Such  
17 tax is due and payable on the first day of the succeeding quarter  
18 for which the report is filed, and if not paid, is delinquent from  
19 and after the twentieth day of such month. When any person shall  
20 fail to submit to the ~~Tax~~ Commission any report required hereunder  
21 within thirty (30) days from the date it is required to be filed,  
22 the Tax Commission shall assess, in addition to the penalties and  
23 interest provided for in Section 217 of this title, a penalty of not

1 less than Five Dollars (\$5.00) for the first offense and not less  
2 than Five Dollars (\$5.00) for each subsequent offense.

3 C. The Motor Fuel/Diesel Fuel Importer for Use License of any  
4 person who is delinquent in the payment of tax levied by this  
5 article may be canceled by the ~~Tax~~ Commission in the manner provided  
6 by law.

7 SECTION 14. AMENDATORY 68 O.S. 2001, Section 610, is  
8 amended to read as follows:

9 Section 610. (a) Each Motor Fuel/Diesel Fuel Importer for Use  
10 must maintain and keep for a period of three (3) years such records  
11 of motor fuel or diesel fuel used and mileage traveled by each and  
12 all motor vehicles on the highways of this state including motor  
13 vehicles owned, operated, leased or under any other form of  
14 contract, together with inventories, withdrawals, deliveries,  
15 purchases supported by invoices, bills of lading and all pertinent  
16 records and papers as may be required by the ~~Tax~~ Corporation  
17 Commission for the administration of this article.

18 (b) Every retailer or dealer who sells and delivers any motor  
19 fuel or diesel fuel into the fuel supply tanks of any motor vehicle  
20 of a licensed Motor Fuel/Diesel Fuel Importer for Use must, at the  
21 time of the delivery, make and deliver to the person owning or  
22 operating such vehicle an invoice covering each such delivery,  
23 showing the name of the purchaser, the date, the name and address of

1 the seller printed thereon, the number of gallons delivered, the  
2 price per gallon and total sales price, and such other information  
3 as the ~~Tax~~ Commission may require. Each invoice must be made in  
4 duplicate, be identified by consecutive numbers with at least three  
5 digits printed thereon, and each retailer or dealer must furnish  
6 said invoices and retain one copy thereof and be able to account for  
7 each invoice and each copy thereof.

8 The invoices required by this section must be demanded by every  
9 Motor Fuel/Diesel Fuel Importer for Use covering each purchase.

10 (c) Any person willfully violating any of the provisions of this  
11 section shall be guilty of a misdemeanor and shall, upon conviction  
12 thereof, be punished by a fine of not more than One Thousand Dollars  
13 (\$1,000.00), or be sentenced to imprisonment in the county jail for  
14 not more than one (1) year, or both. Venue for prosecution arising  
15 under this section shall be in the district court of any county in  
16 which such person resides or, if such person is not a resident of  
17 this state, any county in which such person uses the highways of  
18 this state or maintains an established place of business.

19 SECTION 15. AMENDATORY 68 O.S. 2001, Section 611, is  
20 amended to read as follows:

21 Section 611. (a) Any person importing motor fuel or diesel fuel  
22 into this state and liable for the tax levied by this article for  
23 the first time who has not obtained a Motor Fuel/Diesel Fuel

1 Importer for Use License, shall, for the purpose of determining the  
2 number of gallons of motor fuel or diesel fuel used on the highways  
3 of this state, be required to pay to the ~~Tax~~ Corporation Commission  
4 the tax levied by this article on all motor fuel or diesel fuel  
5 contained in the fuel supply tank or tanks, and any other containers  
6 for use in propelling said vehicle. Upon obtaining a Motor  
7 Fuel/Diesel Fuel Importer for Use License and filing a report  
8 showing all of the operations of such person subject to tax by this  
9 article, credit shall be allowed on said report for the tax paid  
10 under the provisions of this section and any overpayment of tax  
11 shall be refunded or credited to a future report. However, this  
12 credit shall not be allowed and no refund of such tax shall be made  
13 unless the report taking the credit or the claim for the refund is  
14 filed within thirty (30) days from the date of payment of said tax.

15 (b) The second time any person imports motor fuel or diesel fuel  
16 into this state and becomes liable for the tax levied by this  
17 article, without having obtained a Motor Fuel/Diesel Fuel Importer  
18 for Use License, the motor vehicle operated by such person may be  
19 seized and held until such person complies with the provisions of  
20 this article and pays all taxes determined to be due hereunder.  
21 However, said motor vehicle may be released upon the making of a  
22 bond or furnishing other security for the payment of the tax.

1 SECTION 16. AMENDATORY 68 O.S. 2001, Section 613, is  
2 amended to read as follows:

3 Section 613. (a) Whenever any person to whom a Motor  
4 Fuel/Diesel Fuel Importer for Use License has been issued ceases  
5 doing business or discontinues all operations in Oklahoma subject to  
6 the tax levied by this article, such person must notify the ~~Tax~~  
7 Corporation Commission in writing of said fact within fifteen (15)  
8 days after such discontinuance and surrender such license together  
9 with all Motor Fuel/Diesel Fuel Importer for Use Licenses issued.  
10 All tax, penalties and interest levied by this article due from such  
11 person at the time of such discontinuance, shall become due and  
12 payable concurrently with such discontinuance, and such person must  
13 make a report and pay all such tax, interest and penalties at the  
14 time his license is surrendered.

15 (b) Any person willfully violating any of the provisions of this  
16 section shall be guilty of a misdemeanor and shall, upon conviction  
17 thereof, be punished by a fine of not more than One Thousand Dollars  
18 (\$1,000.00), or be sentenced to imprisonment in the county jail for  
19 not more than one (1) year or both. Venue for prosecution arising  
20 under this section shall be in the district court of any county in  
21 which such person resides, or, if such person is not a resident of  
22 this state, any county in which such person uses the highways of  
23 this state or maintains an established place of business.

1 SECTION 17. AMENDATORY 68 O.S. 2001, Section 615, is  
2 amended to read as follows:

3 Section 615. Any person licensed under the Motor Fuel/Diesel  
4 Fuel Importer for Use Law shall be entitled to a credit equivalent  
5 to the tax rate per gallon on all gasoline or diesel fuel upon which  
6 the Oklahoma gasoline or diesel fuel tax has been paid and which has  
7 thereafter been consumed in motor vehicles outside this state. When  
8 the amount of credit provided in this section to which the person is  
9 entitled for any calendar quarter exceeds the amount of tax for  
10 which such person is liable for gasoline or diesel fuel consumed in  
11 Oklahoma in such vehicles during the same quarter, such excess  
12 shall, under ~~regulations~~ rules promulgated by the ~~Tax~~ Corporation  
13 Commission, be allowed as a credit if used within twenty-four (24)  
14 months from the first day of any calendar quarter against the tax  
15 for which such person would be otherwise liable for any of the  
16 succeeding quarters; or, upon claim filed with the ~~Tax~~ Commission  
17 within twenty-four (24) months from the first day of any calendar  
18 quarter in which the gasoline or diesel fuel was used, such excess,  
19 less one and seven-tenths percent (1.7%) of gasoline tax levied and  
20 two percent (2%) of diesel fuel tax levied pursuant to Section 500.4  
21 of this title, may be refunded. Application for refund must be  
22 supported by evidence of the mileage traveled and the gallonage  
23 consumed and satisfactory evidence of the tax-paid purchases.

1 Refund vouchers shall be paid from current collections derived from  
2 the tax levied under which the tax refund claims have been allowed,  
3 and a portion of such current collections as are necessary to pay  
4 such refund is hereby appropriated.

5 SECTION 18. It being immediately necessary for the preservation  
6 of the public peace, health and safety, an emergency is hereby  
7 declared to exist, by reason whereof this act shall take effect and  
8 be in full force from and after its passage and approval.

9 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS, dated 2-22-06 - DO  
10 PASS, As Amended and Coauthored.