

STATE OF OKLAHOMA

1st Session of the 50th Legislature (2005)

SENATE BILL 272

By: Crutchfield

AS INTRODUCED

An Act relating to environment and natural resources; imposing air quality fee on certain motor vehicle rentals; providing such fee to be in addition to certain vehicle rental taxes; requiring owners or operators to collect fees and providing for certain remittance procedures; requiring the Oklahoma Tax Commission and the Department of Environmental Quality to devise collection forms and promulgate necessary rules; providing for fees to be deposited in certain fund; providing for funds to be expended for certain purposes; excluding fees from certain quotes provided by owners or operators of vehicle rental businesses; requiring identification of fees on certain documents; stating exception for long-term rental agreements; providing for codification; and providing an effective date.

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 2-5-113.1 of Title 27A, unless there is created a duplication in numbering, reads as follows:

A. There is hereby imposed an air quality fee of One Dollar (\$1.00) per day upon every motor vehicle rental that is subject to the rental tax levied by Section 2110 of Title 68 of the Oklahoma Statutes. This fee shall be in addition to the tax imposed by Section 2110 of Title 68 of the Oklahoma Statutes and in addition to any other charges or fees associated with the rental. The owner or operator of the motor vehicle rental business shall collect the fee as trustee for the state and shall remit the collected fees together with the tax imposed by and in the same manner as required in Section 2110 of Title 68 of the Oklahoma Statutes. The Oklahoma Tax Commission and the Department of Environmental Quality shall devise

such forms as necessary for the orderly collection of this fee and the Tax Commission and the Environmental Quality Board shall promulgate any rules necessary to implement the provisions of this act. The Tax Commission shall deposit the remitted fees into a designated subaccount of the Department of Environmental Quality Revolving Fund. The Department of Environmental Quality shall expend those funds only for the purpose of assisting in air pollution control programs and activities to achieve or maintain air quality attainment status within this state as provided by federal or state law.

B. The cost of the fee shall not be deemed part of the vehicle rental charge and the owner or operator of the motor vehicle rental business shall not be required to include the cost of the fee in any quote to a prospective customer of the vehicle rental charge. Any rental agreement, invoice or other documentation of the total charges associated with the rental shall identify or list the fee.

C. The fee imposed by Subsection A of this section shall not apply to any long-term vehicle rental agreement which exceeds thirty (30) consecutive days.

SECTION 2. This act shall become effective September 1, 2005.