

1 ENGROSSED HOUSE AMENDMENT  
TO  
2 ENGROSSED SENATE BILL NO. 1699 By: Bingman of the Senate  
3 and  
4 Adkins of the House  
5  
6  
7

8 ( commercial vehicle registration - specifying  
9 duties - Tax Commission and Corporation  
10 Commission -  
11 emergency )  
12  
13

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

16 "An Act relating to commercial vehicle registration  
17 programs; amending 47 O.S. 2001, Section 162.1, as  
18 amended by Section 2, Chapter 238, O.S.L. 2006 (47  
19 O.S. Supp. 2007, Section 162.1), which relates to  
20 single state registration; authorizing Corporation  
21 Commission to promulgate rules for certain motor  
22 carriers; amending 47 O.S. 2001, Section 1120, as  
23 amended by Section 15, Chapter 522, O.S.L. 2004 (47  
24 O.S. Supp. 2007, Section 1120), which relates to  
proportional registration; modifying reporting  
periods; requiring certain mileage estimates;  
amending 47 O.S. 2001, Section 1124, as amended by  
Section 17, Chapter 522, O.S.L. 2004 (47 O.S. Supp.  
2007, Section 1124), which relates to temporary  
permits; authorizing the Corporation Commission to  
enter certain agreements for other state temporary  
permits; amending 47 O.S. 2001, Section 1124.1, as

1 last amended by Section 73, Chapter 1, O.S.L. 2005  
2 (47 O.S. Supp. 2007, Section 1124.1), which relates  
3 to temporary permits for certain vehicles;  
4 authorizing temporary permits for certain vehicles;  
5 modifying registration procedures; amending 47 O.S.  
6 2001, Section 1124.2, which relates to hunters  
7 permits; transferring authorization to the  
8 Corporation Commission to issue certain permits;  
9 amending 47 O.S. 2001, Section 1133, as last amended  
10 by Section 75, Chapter 1, O.S.L. 2005 (47 O.S. Supp.  
11 2007, Section 1133), which relates to registration  
12 of commercial vehicles; removing certain fee  
13 restriction; amending 47 O.S. 2001, Section 1143.1,  
14 which relates to the Oklahoma Motor License Agent  
15 Indemnity Fund; authorizing the Corporation  
16 Commission to access fund for certain purposes;  
17 amending 68 O.S. 2001, Section 603, which relates to  
18 motor fuel tax; providing for payment of certain tax  
19 to the Corporation Commission; amending 68 O.S.  
20 2001, Section 605, which relates to tax exemptions;  
21 transferring certain permitting duty to Tax  
22 Commission; amending 68 O.S. 2001, Section 607, as  
23 last amended by Section 13, Chapter 238, O.S.L. 2006  
24 (68 O.S. Supp. 2007, Section 607), which relates to  
motor fuel importer licenses; authorizing the  
Corporation Commission to enter certain agreements  
with other states; amending 68 O.S. 2001, Section  
2103, as last amended by Section 8, Chapter 295,  
O.S.L. 2006 (68 O.S. Supp. 2007, Section 2103),  
which relates to vehicle transfer tax; modifying  
certain weight limit; and declaring an emergency.

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

SECTION 1. AMENDATORY 47 O.S. 2001, Section 162.1, as  
amended by Section 2, Chapter 238, O.S.L. 2006 (47 O.S. Supp. 2007,  
Section 162.1), is amended to read as follows:

Section 162.1 A. The Corporation Commission is authorized to  
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, brokers,  
12 forwarders and leasing companies and interstate motor carriers  
13 holding intrastate authority as set forth in the Safe, Accountable,  
14 Flexible, Efficient Transportation Equity Act: A Legacy for Users  
15 (SAFETEA-LU), Subtitle C-Unified Carrier Registration Act of 2005.

16 SECTION 2. AMENDATORY 47 O.S. 2001, Section 1120, as  
17 amended by Section 15, Chapter 522, O.S.L. 2004 (47 O.S. Supp. 2007,  
18 Section 1120), is amended to read as follows:

19 Section 1120. A. The Corporation Commission may, when in the  
20 interest of the State of Oklahoma and its residents, enter into the  
21 International Registration Plan or other compacts or agreements with  
22 other states to permit motor vehicle registration and license taxes  
23 on any truck, bus, or truck-tractor on a proportional basis  
24 commensurate with the use of Oklahoma highways. Proportional

1 registration under such plans may be permitted for vehicles engaged  
2 in interstate commerce or combined interstate and intrastate  
3 commerce. Any action taken by the Oklahoma Tax Commission with  
4 respect to the International Registration Plan or other such  
5 compacts or agreements prior to the effective date of this act shall  
6 remain in effect unless altered by the Corporation Commission  
7 pursuant to its authority to do so after the effective date of this  
8 act.

9 B. The Corporation Commission shall require that such  
10 proportional registration be based on the percentage of miles  
11 actually operated by such vehicles or fleets of vehicles in the  
12 State of Oklahoma in the ~~preceding year~~ reporting period in  
13 proportion to the total fleet miles operated both within and without  
14 Oklahoma. ~~If mileage data is not available for the preceding fiscal~~  
15 ~~year~~ the registrant did not incur mileage for at least ninety (90)  
16 days of the reporting period, the Corporation Commission may accept  
17 ~~the latest twelve month period available~~ the mileage from the  
18 preceding mileage reporting period. If the registrant did not incur  
19 mileage during the preceding reporting period, the registrant shall  
20 estimate its future operations in accordance with the International  
21 Registration Plan. Such percentage figure, so determined by the  
22 Corporation Commission, shall be the Oklahoma mileage factor. In  
23 computing the taxes under the foregoing formula, the Corporation  
24 Commission shall first compute the license fees for the entire fleet

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

3 C. Upon receipt of the Oklahoma license and registration tax,  
4 which shall be paid by cash and/or certified funds, as computed  
5 under the provisions of the Oklahoma Vehicle License and  
6 Registration Act, the Corporation Commission shall register all such  
7 fleet vehicles, and shall issue a license plate, cab card or decal  
8 for each of such vehicles identifying it as part of an interstate  
9 fleet. The Corporation Commission may, upon satisfactory review of  
10 the payment history of an applicant, waive the requirement for  
11 payment in cash or certified funds.

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

20 If a vehicle is permanently withdrawn from a proportionally  
21 registered fleet and a replacement vehicle is added to the fleet in  
22 the same calendar ~~quarter~~ month, the replacement vehicle shall be  
23 considered fully registered as provided in Section 1133 of this  
24 title and Section 14-109 of this title, if the replacement vehicle

1 is registered for a weight equal to or less than the vehicle  
2 permanently withdrawn, or if additional registration fees are paid  
3 when the replacement vehicle is registered for a weight greater than  
4 the vehicle withdrawn. If a vehicle is permanently withdrawn from a  
5 proportionally registered fleet and is not replaced by another  
6 vehicle in the same calendar ~~quarter~~ month, credit shall be allowed  
7 as otherwise provided in this section.

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

14 F. If a vehicle is permanently withdrawn from a proportionally  
15 registered fleet because it has been destroyed, sold or otherwise  
16 completely removed from service, credit shall be allowed. Such  
17 credit shall be a sum equal to the amount paid with respect to such  
18 vehicle when it was first proportionally registered in the  
19 registration year, reduced by ~~one fourth (1/4) for each calendar~~  
20 ~~quarter or fraction thereof~~ those months elapsing since the  
21 beginning of the registration year. The credit may be applied  
22 against subsequent additions to the fleet to be prorated or for  
23 other additional registration fees assessed. In no event shall  
24 credit be allowed for fees beyond such registration year, nor shall

1 any such amount be subject to refund. Provided, further, that  
2 vehicles removed from a prorated fleet or sold to a nonprorated  
3 fleet for operation in Oklahoma shall be registered in Oklahoma for  
4 the remaining portion of the year.

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

14 H. The records of total mileage operated in all states upon  
15 which the application is made for a period of three (3) years  
16 following the year upon which the application is based shall be  
17 preserved. Upon request of the Corporation Commission, such records  
18 shall be made available for audit as to accuracy of computation and  
19 payments. The Corporation Commission may enter into agreements with  
20 agencies of other states administering motor vehicle registration  
21 laws for joint audits of any such records.

22 I. The Corporation Commission may enter into compacts or  
23 agreements with other states or other countries or subdivisions of  
24 such countries allowing reciprocal privileges to vehicles based in

1 such other states and operating in interstate commerce if the  
2 vehicles are properly registered therein.

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

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

16 The Corporation Commission shall have the authority to  
17 promulgate rules which provide procedures for implementation of  
18 comparable regulatory fees and taxes for vehicles used in this state  
19 by residents of other states.

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

22 It is the intention of the Legislature that the motor vehicle  
23 registration and licensing fees assessed against residents of other  
24 states operating similar vehicles in Oklahoma be comparably the same

1 as the motor vehicle registration and licensing fees assessed  
2 against residents of Oklahoma operating a similar vehicle for a  
3 similar purpose in such other state; and that the Corporation  
4 Commission diligently monitor the motor vehicle registration and  
5 licensing fees assessed against residents of Oklahoma by other  
6 states and to provide for uniform treatment of Oklahoma residents  
7 operating vehicles in other states and for residents of other states  
8 operating vehicles in Oklahoma.

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

11 M. ~~Applicants registering fleet vehicles through electronic~~  
12 ~~means may choose their initial monthly period of registration.~~

13 ~~N.~~ The Corporation Commission shall assess a fee of Three  
14 Dollars (\$3.00) to process an amended registration filed under the  
15 International Registration Plan to add a jurisdiction to an existing  
16 registration under the plan. The collection and payment of the fee  
17 shall be a prerequisite to amending the registration. All revenue  
18 derived pursuant to the provisions of this subsection shall be  
19 apportioned and distributed as provided for in Section 1104 of this  
20 title.

21 SECTION 3. AMENDATORY 47 O.S. 2001, Section 1124, as  
22 amended by Section 17, Chapter 522, O.S.L. 2004 (47 O.S. Supp. 2007,  
23 Section 1124), is amended to read as follows:

24

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

3 1. Is a resident of the United States;

4 2. Is required to register the vehicle under the laws of this  
5 state;

6 3. Is not authorized to drive the vehicle on the public roads  
7 of this state for lack of registration or reciprocity of this  
8 state's laws with the laws of the state in which the vehicle is  
9 registered; and

10 4. Operates the vehicle for commercial purposes;

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

17 B. A fee of Twelve Dollars (\$12.00) shall be charged for the  
18 issuance of the temporary permit which shall be apportioned in the  
19 same manner as other vehicle license fees are apportioned under the  
20 terms of the motor vehicle license and registration laws of this  
21 state.

22 C. The temporary permit shall not be issued to any person, firm  
23 or corporation owning or possessing a commercial vehicle, truck,  
24 truck-tractor, trailer, semitrailer or motor bus, who has been

1 apprehended for violating the registration laws of this state. If  
2 apprehended, the vehicle shall be immediately subject to such  
3 registration laws. Possession of the temporary permit shall not  
4 affect any liability or duty which the owner or operator of a  
5 vehicle might otherwise have by law. An operator of a vehicle  
6 possessing an expired, altered or undated temporary permit shall be  
7 deemed to be operating an unregistered motor vehicle and shall be  
8 subject to registration and penalties therefor as provided by law.

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

15 E. The Corporation Commission may enter into an agreement with  
16 any state for transmission of that state's temporary permits for a  
17 commercial vehicle by way of a facsimile machine or other device  
18 when the Corporation Commission determines that such agreement is in  
19 the best interests of the state.

20 F. Any provision of this act providing for proportional  
21 registration under reciprocal agreements and the International  
22 Registration Plan that relate to the promulgation of rules shall not  
23 be subject to the provisions of Section 1151 of this title. The  
24 Corporation Commission may promulgate such rules as it deems

1 necessary to administer the provisions of this section. The  
2 Corporation Commission may prescribe an application form for the  
3 temporary permit and such other forms as it deems appropriate.

4 ~~F.~~ G. The provisions of this section shall not apply to tour  
5 bus operations issued permits pursuant to Section 1171 of this  
6 title, or to vehicles entering this state for the express purpose of  
7 transporting the resources and equipment necessary to support  
8 production activities of the motion picture, television and video  
9 film industries operating within the state. Any such vehicle  
10 properly registered under the laws of another state or not  
11 registered with this state pursuant to the provisions of the  
12 International Registration Plan and used for the above-stated  
13 purpose shall not be subject to the registration requirements as set  
14 forth in Section 1101 et seq. of this title while conducting said  
15 business.

16 SECTION 4. AMENDATORY 47 O.S. 2001, Section 1124.1, as  
17 last amended by Section 73, Chapter 1, O.S.L. 2005 (47 O.S. Supp.  
18 2007, Section 1124.1), is amended to read as follows:

19 Section 1124.1 The Corporation Commission is authorized to  
20 issue temporary permits or authorization for any vehicle to be  
21 proportionally registered in this state or which is currently  
22 proportionally registered in this state under the provisions of the  
23 International Registration Plan. Temporary permits may be issued  
24 for ~~adding vehicles or jurisdictions~~ vehicles added to the fleet,

1 duplicate cab cards, corrected cab cards, replacement license  
2 plates, adding jurisdictions, and weight increases to established  
3 accounts in good standing. New accounts may be issued temporary  
4 permits only after all fees are paid. Such temporary permit or  
5 authorization shall authorize a vehicle to be driven on the public  
6 roads of this state pending completion by the Corporation Commission  
7 of an application for proportional registration of such vehicle.  
8 The temporary permit or authorization shall be recognized in lieu of  
9 registration in this state. The temporary permit or authorization  
10 shall clearly indicate the ~~time and~~ date of issuance, ~~the reason for~~  
11 ~~the issuance,~~ and the date of expiration, which shall be forty-five  
12 (45) days, including the day of issuance. The Corporation  
13 Commission may enter into reciprocal agreements with other states  
14 for recognition of temporary permits or authorizations.

15 The Corporation Commission may assign the temporary permits or  
16 authorization to ~~owners or operators of vehicles~~ registrants subject  
17 to proportional registration and such ~~owners or operators~~  
18 registrants may issue the temporary permits or authorization as  
19 needed for the operation of vehicles that will be operated as a  
20 fleet of proportionally registered vehicles. ~~Owners or operators~~  
21 Registrants shall be accountable for all temporary permits or  
22 authorization assigned to them by the Corporation Commission and  
23 shall be subject to audit by the Corporation Commission.

24

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

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

16       Self-issue temporary permits or authorizations may be issued to  
17 a maximum of twenty-five percent (25%) of the size of the  
18 registrant's fleet, and any registrant with a fleet of fewer than  
19 six vehicles may be assigned one self-issue permit.

20       An application shall be filed with the Corporation Commission  
21 within fifteen (15) days to proportionally register any vehicle for  
22 which a temporary permit or authorization has been issued.

23       Any ~~owner, operator or person~~ registrant that has entered into  
24 such an agreement with the Corporation Commission, that is unable to

1 produce, or refuses to produce, upon request by the Corporation  
2 Commission, any unissued temporary permit or authorization assigned  
3 to such ~~entity~~ registrant, shall be subject to the following  
4 penalty:

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

9 If, as the result of an audit, it is determined that any ~~owner,~~  
10 ~~operator or person~~ registrant that has entered into such an  
11 agreement with the Corporation Commission has used temporary permits  
12 or authorizations to avoid payment of proportional registration  
13 fees, all remaining unissued temporary permits or authorizations in  
14 the possession of such ~~owner, operator or person~~ registrant that has  
15 entered into such an agreement with the Corporation Commission shall  
16 be returned to the Corporation Commission, and the Corporation  
17 Commission may deny further use of temporary permits or  
18 authorizations by such ~~owner, operator or person~~ registrant that has  
19 entered into such an agreement with the Corporation Commission for a  
20 minimum period of six (6) months.

21 SECTION 5. AMENDATORY 47 O.S. 2001, Section 1124.2, is  
22 amended to read as follows:

23 Section 1124.2 A. The ~~Oklahoma Tax~~ Corporation Commission  
24 shall be authorized to issue permits, commonly known as "hunters

1 permits", for any vehicles to be proportionally registered pursuant  
2 to the provisions of Section 1120 of ~~Title 47 of the Oklahoma~~  
3 ~~Statutes~~ this title. This temporary registration shall be honored  
4 by all member jurisdictions of the International Registration Plan.

5 B. The permit authorized by this section shall be issued in a  
6 manner that will allow an ~~owner-operator~~ owner, not operating as a  
7 lessor, to move an empty vehicle from one lessee-carrier fleet to  
8 another without violating general registration laws. ~~As used in~~  
9 ~~this section, "owner-operator" shall have the same meaning as set~~  
10 ~~forth in the International Registration Plan.~~

11 C. The permit authorized by this section shall be valid for a  
12 period of forty-five (45) days, including the day of issuance. A  
13 fee in the amount of Twenty-five Dollars (\$25.00) shall be charged  
14 for the issuance of the permit. All fees collected from the  
15 issuance of the permits shall be apportioned pursuant to Section  
16 1104 of ~~Title 47 of the Oklahoma Statutes~~ this title.

17 D. A separate permit shall be required for each proportionally  
18 registered power unit and trailer and shall not be issued for a  
19 registered gross weight in excess of the empty weight of such  
20 vehicle or trailer.

21 E. The permits authorized by this section may be obtained from  
22 the Tax Corporation Commission, ~~any motor license agent~~, or any  
23 person or corporation located within or without the state if the Tax  
24 Corporation Commission has entered into an agreement for

1 transmission of these permits with such person or corporation upon  
2 determination that an agreement shall be in the best interest of the  
3 state.

4 SECTION 6. AMENDATORY 47 O.S. 2001, Section 1133, as  
5 last amended by Section 75, Chapter 1, O.S.L. 2005 (47 O.S. Supp.  
6 2007, Section 1133), is amended to read as follows:

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

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

15	1. From 8,001 pounds to 15,000 pounds	\$ 95.00
16	2. From 15,001 pounds to 18,000 pounds	120.00
17	3. From 18,001 pounds to 21,000 pounds	155.00
18	4. From 21,001 pounds to 24,000 pounds	190.00
19	5. From 24,001 pounds to 27,000 pounds	225.00
20	6. From 27,001 pounds to 30,000 pounds	260.00
21	7. From 30,001 pounds to 33,000 pounds	295.00
22	8. From 33,001 pounds to 36,000 pounds	325.00
23	9. From 36,001 pounds to 39,000 pounds	350.00
24	10. From 39,001 pounds to 42,000 pounds	375.00

1	11.	From 42,001 pounds to 45,000 pounds	400.00
2	12.	From 45,001 pounds to 48,000 pounds	425.00
3	13.	From 48,001 pounds to 51,000 pounds	450.00
4	14.	From 51,001 pounds to 54,000 pounds	475.00
5	15.	From 54,001 pounds to 57,000 pounds	648.00
6	16.	From 57,001 pounds to 60,000 pounds	681.00
7	17.	From 60,001 pounds to 63,000 pounds	713.00
8	18.	From 63,001 pounds to 66,000 pounds	746.00
9	19.	From 66,001 pounds to 69,000 pounds	778.00
10	20.	From 69,001 pounds to 72,000 pounds	817.00
11	21.	From 72,001 pounds to 73,280 pounds	857.00
12	22.	From 73,281 pounds to 74,000 pounds	870.00
13	23.	From 74,001 pounds to 75,000 pounds	883.00
14	24.	From 75,001 pounds to 76,000 pounds	896.00
15	25.	From 76,001 pounds to 77,000 pounds	909.00
16	26.	From 77,001 pounds to 78,000 pounds	922.00
17	27.	From 78,001 pounds to 79,000 pounds	935.00
18	28.	From 79,001 pounds to 80,000 pounds	948.00
19	29.	From 80,001 pounds to 81,000 pounds	961.00
20	30.	From 81,001 pounds to 82,000 pounds	974.00
21	31.	From 82,001 pounds to 83,000 pounds	987.00
22	32.	From 83,001 pounds to 84,000 pounds	1000.00
23	33.	From 84,001 pounds to 85,000 pounds	1013.00
24	34.	From 85,001 pounds to 86,000 pounds	1026.00

1	35. From 86,001 pounds to 87,000 pounds	1039.00
2	36. From 87,001 pounds to 88,000 pounds	1052.00
3	37. From 88,001 pounds to 89,000 pounds	1065.00
4	38. From 89,001 pounds to 90,000 pounds	1078.00

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

16 C. In addition to the fees required by subsection A of this  
17 section, there shall be paid a registration fee of Forty Dollars  
18 (\$40.00) upon the first registration in this state after July 1,  
19 1985, and upon the transfer of ownership of any frac tank, as  
20 defined by Section 54 of Title 17 of the Oklahoma Statutes, rental  
21 trailer, commercial trailer or semitrailer designed to be pulled and  
22 usually pulled by a truck or truck-tractor.

23 Thereafter, a fee of Four Dollars (\$4.00) shall be paid annually  
24 for each frac tank, rental trailer, commercial trailer or

1 semitrailer. The fee of Four Dollars (\$4.00) shall be due and  
2 payable on January 1 of each year ~~and shall be the only fee due on~~  
3 any frac tank, rental trailer, commercial trailer or semitrailer  
4 registered under this section.

5       Upon the payment of the registration fee of Forty Dollars  
6 (\$40.00), a nonexpiring registration certificate and identification  
7 plate shall be issued for each frac tank, rental trailer, commercial  
8 trailer or semitrailer. The nonexpiring identification plate shall  
9 remain displayed on the frac tank, rental trailer, commercial  
10 trailer or semitrailer for which the identification plate is issued  
11 until such frac tank, trailer or semitrailer is sold or removed from  
12 service.

13       A receipt shall be issued upon the payment of the annual fee.  
14 The receipt shall show the total fee paid for one or more frac  
15 tanks, rental trailers, commercial trailers or semitrailers. The  
16 receipt shall be retained by the owner of any frac tank, rental  
17 trailer, commercial trailer or semitrailer for a period of three (3)  
18 years and shall be subject to audit by the Tax Commission or  
19 Corporation Commission.

20       Any frac tank, commercial trailer or semitrailer licensed  
21 pursuant to this section shall not be permitted to be operated on  
22 the highways of this state when such frac tank, commercial trailer  
23 or semitrailer is being operated by a resident of this state, or is  
24 being operated by a person operating a vehicle or vehicles domiciled

1 in this state and required by law to be licensed in Oklahoma, unless  
2 the pulling truck or truck-tractor has been licensed pursuant to  
3 this section. In no event shall any truck, truck-tractor, frac  
4 tank, trailer, or semitrailer used in the furtherance of any  
5 commercial enterprise be permitted to operate on the highways of  
6 this state or register at a smaller license fee than that prescribed  
7 in this section except as provided in this section.

8 D. For each fiscal year, notwithstanding the provisions of  
9 Section 1104 of this title, the first Four Hundred Thousand Dollars  
10 (\$400,000.00) of all monies collected pursuant to subsections A, B  
11 and C of this section shall be paid by the Tax Commission to the  
12 State Treasurer of the State of Oklahoma who shall deposit same each  
13 fiscal year, or such lesser amount as may accrue each fiscal year,  
14 under the provisions of this section to the credit of the General  
15 Revenue Fund of the State Treasury. All monies collected in excess  
16 of Four Hundred Thousand Dollars (\$400,000.00) each fiscal year  
17 shall be apportioned as provided in Section 1104 of this title.

18 E. If any vehicle is used for a purpose other than that for  
19 which it has been registered, the owner of the vehicle shall be  
20 required to immediately reregister the vehicle at the appropriate  
21 rate. If any vehicle is placed or operated upon any street, road or  
22 highway of this state with a laden weight in excess of that for  
23 which it is licensed, the license fee for such increased laden  
24 weight shall become due, and the owner of the vehicle shall be

1 required to immediately reregister the vehicle at the increased  
2 rate. Provided that, in either event there shall be credited upon  
3 the increased license fee for such reregistration for any portion of  
4 the year or period remaining after the change in use or increase in  
5 laden weight shall have occurred a proportionate part of the license  
6 fees previously paid. If this reregistration is made voluntarily by  
7 the owner, the ratable proportion of the credit allowed shall be  
8 determined as of the date the reregistration is voluntarily made.  
9 If the reregistration is not voluntarily made but occurs as a result  
10 of the discovery by any enforcement officer of an improper operation  
11 of the vehicle, that shall be considered prima facie evidence that  
12 it has been improperly registered for the entire portion of the year  
13 covered by the improper registration. Provided further that the  
14 ratable credit shall be allowed only on the first reregistration of  
15 any vehicle during any calendar year. If, during the calendar year,  
16 subsequent changes of license plate are desired, the ratable credit  
17 shall not be allowed but the owner of the vehicle shall be required  
18 to pay the license fee due for that portion of the calendar year  
19 remaining without benefit of any additional credits. No owner of a  
20 motor vehicle shall possess at any time more than one license plate  
21 for any vehicle owned by such person. No reregistration shall be  
22 made until the current license plate previously issued has been  
23 surrendered.

24

1 Any person who has paid a fee under the terms and provisions of  
2 this subsection may at any time within one (1) year after the  
3 payment of such fee file with the Tax Commission or Corporation  
4 Commission a claim under oath for refund stating the grounds  
5 therefor. However, the Tax Commission or Corporation Commission  
6 shall allow refunds only where the amount of tax paid has been  
7 erroneously computed or determined through clerical errors or  
8 miscalculations. No refund shall be allowed by the Tax Commission  
9 or Corporation Commission of a tax paid by the person where such  
10 payment is made through a mistake as to the legal misinterpretation  
11 or construction of the provisions of this section. Any refunds made  
12 by the Tax Commission or Corporation Commission pursuant to this  
13 subsection shall be made out of any monies collected pursuant to  
14 this subsection and which have not been apportioned.

15 F. The annual license fee required by this section is intended  
16 to cover only the motor vehicle for which it is issued. The Tax  
17 Commission or Corporation Commission upon application, when a  
18 licensed truck-tractor has been destroyed by fire or accident, shall  
19 credit the unused portion of the annual license fee of the vehicle  
20 toward the license fee of a replacement vehicle of equal registered  
21 weight. The amount of credit shall not exceed the license fee due  
22 on the replacement vehicle. The Tax Commission or Corporation  
23 Commission shall not be required to make a refund. If the  
24 replacement vehicle is to be registered at a greater weight, the

1 applicant shall pay an additional sum equivalent to the difference  
2 between the unused portion of the annual license fee for the  
3 original motor vehicle and the license fee due for the replacement  
4 motor vehicle.

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

8 H. Notwithstanding the provision of any other statute in  
9 respect to the time for payment of license fees on motor vehicles,  
10 if the total amount of the annual license fees due from any resident  
11 owner, either individual, partnership, or Oklahoma corporation, upon  
12 the registration, on or before January 15 of any year, of commercial  
13 trucks, truck-tractors, frac tanks, trailers or semitrailers exceeds  
14 the sum of One Thousand Dollars (\$1,000.00), the license fees may be  
15 paid in equal semiannual installments. The first installment shall  
16 be paid at the time of the application for registration of the  
17 vehicles and not later than January 15 of each year, and the second  
18 installment shall be paid on or before the first day of July of such  
19 year.

20 This subsection shall not operate to reduce the amount of the  
21 license fees due. If any installment is not paid on or before the  
22 date due, all unpaid installments of license fees for such year on  
23 each vehicle shall be deemed delinquent and immediately due and  
24 payable, and there shall be added a penalty of twenty-five cents

1 (\$0.25) per day to the balance of the license fee due on each  
2 vehicle for each day the balance remains unpaid up to thirty (30)  
3 days, after which the penalty due on each vehicle shall be Twenty-  
4 five Dollars (\$25.00). The penalty for vehicles registered by  
5 weight in excess of eight thousand (8,000) pounds shall be an amount  
6 equal to the license fee. On and after the thirtieth day each such  
7 vehicle involved shall be considered as improperly licensed and as  
8 not currently registered, and all of the provisions of the Oklahoma  
9 Vehicle License and Registration Act relating to enforcement,  
10 including the provisions for the seizure and sale of vehicles not  
11 registered and not displaying current license plates, shall apply to  
12 the vehicles.

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

24

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

12 I. Any person pulling or towing any vehicle intended to be  
13 resold, into or through this state, shall pay a fee of Three Dollars  
14 (\$3.00) for the vehicle towing and Three Dollars (\$3.00) for the one  
15 being towed. It shall be unlawful to operate any series of such  
16 units on the public highways of this state at a distance closer than  
17 five hundred (500) feet from each other. All fees and taxes levied  
18 by the terms and provisions of this section shall become and remain  
19 a first lien upon the vehicle upon which the fees or taxes are due  
20 until paid. The lien shall be prior, superior, and paramount to all  
21 other liens of whatsoever kind or character.

22 J. In addition to any other penalties prescribed by law, the  
23 following penalty shall be imposed by enforcement officers upon any  
24 owner or operator of a commercial vehicle registered under the

1 provisions of this section when the laden weight or combined laden  
2 weight of such vehicle is found to be in excess of that for which  
3 registered. The penalty shall be imposed each and every time a  
4 vehicle is found to be in violation of the registered laden weight  
5 or combined laden weight.

6 The penalty shall be not less than Twenty Dollars (\$20.00) when  
7 such vehicle exceeds the laden weight or combined laden weight by  
8 two thousand one (2,001) pounds; thereafter, an additional penalty  
9 of not less than Twenty Dollars (\$20.00) shall be imposed for each  
10 additional one thousand (1,000) pounds or fraction thereof of weight  
11 in excess of the registered laden weight or combined laden weight.  
12 Such penalty shall not exceed the amount established by the  
13 Corporation Commission pursuant to the provisions of subsection A of  
14 Section ~~3~~ 1167 of this ~~act~~ title. Revenue from such penalties shall  
15 be apportioned as provided in Section ~~3~~ 1167 of this ~~act~~ title.

16 SECTION 7. AMENDATORY 47 O.S. 2001, Section 1143.1, is  
17 amended to read as follows:

18 Section 1143.1 A. There is hereby created the Oklahoma Motor  
19 License Agent Indemnity Fund. The fund shall be a continuing fund,  
20 not subject to fiscal year limitations, and shall consist of annual  
21 assessments levied on motor license agencies. All monies accruing  
22 to the credit of the funds are hereby appropriated and may be  
23 expended, in amounts and as authorized by the Legislature, by the  
24 Department of Central Services. The purpose of the fund is to

1 ensure that the Oklahoma Tax Commission recovers tax revenue and the  
2 Corporation Commission recovers apportioned vehicle registration  
3 fees, not remitted to ~~the~~ either Commission because of negligence,  
4 malfeasance or fraud by a motor license agent. In addition, claims  
5 arising from tag agent errors and omissions may be paid from monies  
6 in the fund in excess of Five Hundred Thousand Dollars  
7 (\$500,000.00). Upon final determination by the Tax Commission of a  
8 tax revenue shortage or liability of a motor license agent whose  
9 agency has been closed, or by the Corporation Commission of  
10 apportioned vehicle registration fee shortage, a claim in the amount  
11 of such liability may be made by ~~the Tax~~ either Commission against  
12 the fund. The claim shall be paid out of the fund by the  
13 Department. At least sixty (60) days' written notice shall be given  
14 to the delinquent motor license agent before any such claim is paid.  
15 The Department shall have the power to seek restitution to the fund  
16 from any motor license agent whose liability was paid out of the  
17 fund. The monies in the fund shall be invested by the State  
18 Treasurer and the interest shall be deposited in the fund.

19 B. Each fiscal year, the Department shall collect and deposit  
20 into the fund an annual assessment from all motor license agencies  
21 that have been operating for a period of not less than one (1) year.  
22 Such assessments shall be payable by each motor license agency on a  
23 quarterly basis. The amount on which the assessment shall be based  
24 shall be determined annually for each motor license agency by the

1 Tax Commission by dividing the volume of tax monies collected each  
2 fiscal year by the agency by the number of reporting periods  
3 required by the Tax Commission. The assessments shall be in the  
4 following amounts:

5 1. Each motor license agency which has been in operation for  
6 more than three (3) years and subject to the assessment pursuant to  
7 this subsection shall pay such assessment as follows:

8 a. when the fund contains less than Five Hundred Thousand  
9 Dollars (\$500,000.00) on June 30 of any year, the  
10 assessment shall be one percent (1%) of the amount  
11 determined for the motor license agency by the Tax  
12 Commission, and

13 b. when the fund contains Five Hundred Thousand Dollars  
14 (\$500,000.00) or more on June 30 of any year, the Tax  
15 Commission shall reduce or suspend the assessment for  
16 such agencies if the Commission determines that the  
17 fund is fiscally sound and meets the needs for which  
18 the fund is established.

19 Provided, however, if the fund contains less than Five Hundred  
20 Thousand Dollars (\$500,000.00) at any time during the fiscal year  
21 for which the Tax Commission has reduced or suspended the assessment  
22 hereunder, the Tax Commission shall immediately issue an assessment  
23 pursuant to subparagraph a of this paragraph in an amount equal to  
24

1 the amount which would have been paid during the remaining quarters  
2 of the fiscal year; and

3 2. Each motor license agency which has been in operation for  
4 less than three (3) years but more than one (1) year shall pay the  
5 assessment in an amount equal to one percent (1%) of the amount  
6 determined for the motor license agency by the Tax Commission until  
7 the agency reaches the end of its third year of operation. At such  
8 time, such agency shall be subject to the assessment specified in  
9 subparagraph a of paragraph 1 of this subsection.

10 C. Any assessments required by subsection B of this section,  
11 shall be paid in quarterly amounts and due on September 30, December  
12 30, March 30 and June 30 of each year. Such payments shall be  
13 deemed delinquent after October 15, January 15, April 15 and July 15  
14 of each year. Motor license agents who are delinquent in remitting  
15 any quarterly payment for their operating agencies in excess of  
16 fifteen (15) days after the date of the delinquency shall be subject  
17 to dismissal.

18 D. No annual assessment shall exceed One Thousand Two Hundred  
19 Dollars (\$1,200.00).

20 SECTION 8. AMENDATORY 68 O.S. 2001, Section 603, is  
21 amended to read as follows:

22 Section 603. A. In consideration of the use of the highways of  
23 this state, and in addition to all other taxes levied for such  
24 purposes, all persons who import gasoline and diesel fuel into this

1 state in the fuel supply tank or tanks of motor vehicles or in any  
2 other containers for use in propelling such vehicles on the highways  
3 for commercial purposes, shall report and pay to the ~~Tax~~ Corporation  
4 Commission a tax for such use of the highways as provided in this  
5 section. The tax shall be levied and imposed as follows:

- 6 1. Gasoline, sixteen cents (\$0.16) per gallon; and
- 7 2. Diesel fuel, thirteen cents (\$0.13) per gallon.

8 The tax levied and imposed shall be measured and determined by the  
9 number of gallons of gasoline and diesel fuel so imported and  
10 actually used on the highways of this state. No gasoline or diesel  
11 fuel on which the tax levied by the Motor Fuel Tax Code has been  
12 paid to this state shall be used in computing the tax imposed by  
13 this section. In the event the tax levied by this section can be  
14 more accurately determined on a mileage basis, that is, by  
15 determining and using the total number of miles traveled in  
16 Oklahoma, or in case it is practicable to so determine the tax, the  
17 ~~Tax~~ Corporation Commission is authorized to accept and approve such  
18 basis.

19 B. Each person licensed pursuant to Section 607 of this title  
20 who properly remits the tax pursuant to this act shall be entitled  
21 to retain one and twenty-five one-hundredths percent (1.25%) of the  
22 tax imposed on gasoline by this section and remitted by that  
23 licensee and one and fifty-four one-hundredths percent (1.54%) of  
24 the tax imposed on diesel fuel by this section and remitted by the

1 licensee to cover the costs of administration imposed by this act  
2 including record keeping, report filing, and remitting of the tax.  
3 The retention of a percentage of the tax permitted by this section  
4 shall not be allowed by a licensee if any report or the tax  
5 remittance is delinquent.

6 SECTION 9. AMENDATORY 68 O.S. 2001, Section 605, is  
7 amended to read as follows:

8 Section 605. The tax levied by this article shall not apply to  
9 motor fuel or diesel fuel imported into and used on the highways of  
10 this state by:

11 1. Persons operating motor vehicles commonly designated as  
12 automobiles or recreational vehicles which are constructed for and  
13 being used solely for the transportation of persons for purposes  
14 other than for hire or compensation;

15 2. Any person operating a motor vehicle or combination of  
16 vehicles used, designed, or maintained for transportation of persons  
17 or property, and a gross vehicle weight of less than twenty-six  
18 thousand (26,000) pounds;

19 3. Persons importing livestock and farm products in the raw  
20 state, including cotton, whether in the seed or ginned, and  
21 including cottonseed and baled hay, when such commodities are moved  
22 from farm to market, or from market to farm on a vehicle or on  
23 vehicles owned and operated by a bona fide farmer not engaged in  
24 motor vehicle transportation on a commercial scale;

1 4. Tour buses operated to transport passengers by charter or  
2 special service as defined by the Interstate Commerce Commission;

3 5. Motor fuel or diesel fuel used in vehicles owned by the  
4 United States of America; and

5 6. Persons importing motor fuel/diesel fuel for use into this  
6 state having applied for and received a temporary fuel permit from  
7 the ~~Tax~~ Corporation Commission.

8 No exemption from the tax levied by Section 603 of this title  
9 and as set forth in this section shall be construed as an exemption  
10 from the tax levied by the Motor Fuel Tax Code.

11 SECTION 10. AMENDATORY 68 O.S. 2001, Section 607, as  
12 last amended by Section 13, Chapter 238, O.S.L. 2006 (68 O.S. Supp.  
13 2007, Section 607), is amended to read as follows:

14 Section 607. A. Before any person imports gasoline or diesel  
15 fuel into the state in the fuel supply tank or tanks of any motor  
16 vehicle, or in any other container for use on the highways of this  
17 state, such person shall file application for and obtain a Motor  
18 Fuel/Diesel Fuel Importer for Use License. Such requirement shall  
19 be complied with notwithstanding the tax levied by the Motor Fuel  
20 Tax Code has been paid on such gasoline or diesel fuel. However,  
21 persons exempted by Section 605 of this title from the tax levied  
22 pursuant to Section 603 of this title shall not be required to  
23 obtain such license. The application required by this section shall  
24 be verified and filed on a form prescribed and furnished by the

1 Corporation Commission showing the name and address and kind of  
2 business of the applicant, a designation of the principal place of  
3 business and such other information as the Corporation Commission  
4 may require. Such application must also contain, as a condition to  
5 the issuance of the license, an agreement by the applicant to comply  
6 with the requirements of Section 601 et seq. of this title and the  
7 rules of the Corporation Commission.

8 B. Before any such application may be approved by the  
9 Corporation Commission, the applicant must fully comply with the  
10 contribution requirements pursuant to Section 607.2 of this title.  
11 In addition, prior to the approval, the Corporation Commission may  
12 require the applicant to file a bond payable to the State of  
13 Oklahoma conditioned upon compliance with the provisions of Section  
14 601 et seq. of this title and the rules of the Corporation  
15 Commission in a sum of not more than Ten Thousand Dollars  
16 (\$10,000.00), the amount thereof to be fixed by an order of the  
17 Corporation Commission. During the license year, the amount of any  
18 such bond required may be increased or reduced by the Corporation  
19 Commission at its discretion, and the Corporation Commission may in  
20 its discretion, waive the filing of a bond by any person who  
21 regularly purchases sufficient gasoline or diesel fuel on which the  
22 motor fuel or diesel fuel excise tax has been paid to this state  
23 when the tax equals or exceeds the amount of the tax levied against  
24 such person under Section 601 et seq. of this title.

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

16 D. In consideration of the use of the highways of this state,  
17 and in addition to all other taxes levied for such purposes, all  
18 persons who import motor fuel/diesel fuel into the state in the fuel  
19 supply tank or tanks of motor vehicles for use in propelling the  
20 vehicles on the highways for commercial purposes may receive a  
21 temporary motor fuel/diesel fuel permit from the Corporation  
22 Commission. This permit shall be recognized in lieu of licensing  
23 requirements in this state. The permit shall indicate the time and  
24

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

3 A fee of Twenty-five Dollars (\$25.00) shall be charged for the  
4 issuance of the temporary permit. Eight Dollars (\$8.00) of the fee  
5 shall be apportioned in the same manner as other motor fuel/diesel  
6 fuel revenue. Two Dollars (\$2.00) of the fee shall be retained by  
7 the Corporation Commission and apportioned as provided in Section  
8 1167 of this title. Fifteen Dollars (\$15.00) of the fee shall be  
9 paid to the State Treasurer for deposit in the General Revenue Fund.

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

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

21 The Corporation Commission may enter into an agreement with any  
22 person or corporation located within or without the state for  
23 transmission of temporary permits by way of a facsimile machine or  
24

1 other device when the Corporation Commission determines that such  
2 agreement is in the best interests of the state.

3 The Corporation Commission may enter into an agreement with any  
4 state for transmission of that state's temporary permits by way of a  
5 facsimile machine or other device when the Corporation Commission  
6 determines that such agreement is in the best interests of the  
7 state.

8 E. In lieu of the requirements as provided for in Section 601  
9 et seq. of this title in respect to licensing, bonding, reporting  
10 and auditing, the Corporation Commission may, when in the best  
11 interests of this state and its residents, enter into the  
12 International Fuel Tax Agreement or other cooperative compacts or  
13 agreements with another state or other states or provinces to permit  
14 base state or base jurisdiction licensing of persons importing motor  
15 fuel or diesel fuel into this state and liable for the tax levied  
16 pursuant to Section 601 et seq. of this title and provide for the  
17 cooperation and assistance among the member states and provinces in  
18 the administration and collection of motor fuels consumption and use  
19 taxes. Any action taken by the Oklahoma Tax Commission with respect  
20 to the International Fuel Tax Agreement or other such compacts or  
21 agreements prior to the effective date of this act shall remain in  
22 effect unless altered by the Corporation Commission pursuant to its  
23 authority to do so after the effective date of this act.

24

1 SECTION 11. AMENDATORY 68 O.S. 2001, Section 2103, as  
2 last amended by Section 8, Chapter 295, O.S.L. 2006 (68 O.S. Supp.  
3 2007, Section 2103), is amended to read as follows:

4 Section 2103. A. 1. Except as otherwise provided in Sections  
5 2101 through 2108 of this title, there shall be levied an excise tax  
6 upon the transfer of legal ownership of any vehicle registered in  
7 this state and upon the use of any vehicle registered in this state  
8 and upon the use of any vehicle registered for the first time in  
9 this state. Except for persons that possess an agricultural  
10 exemption pursuant to Section 1358.1 of this title, the excise tax  
11 shall be levied upon transfers of legal ownership of all-terrain  
12 vehicles and motorcycles used exclusively off roads and highways  
13 which occur on or after July 1, 2005. The excise tax for new and  
14 used all-terrain vehicles and motorcycles used exclusively off roads  
15 and highways shall be levied at four and one-half percent (4 1/2%)  
16 of the actual sales price of each new and used all-terrain vehicle  
17 and motorcycle used exclusively off roads and highways before any  
18 discounts or credits are given for a trade-in. Provided, the  
19 minimum excise tax assessment for such all-terrain vehicles and  
20 motorcycles used exclusively off roads and highways shall be Five  
21 Dollars (\$5.00). The excise tax for new vehicles shall be levied at  
22 three and one-fourth percent (3 1/4%) of the value of each new  
23 vehicle. The excise tax for used vehicles shall be as follows:

24

- 1 a. from October 1, 2000, until June 30, 2001, Twenty  
2 Dollars (\$20.00) on the first One Thousand Dollars  
3 (\$1,000.00) or less of value of such vehicle, and  
4 three and one-fourth percent (3 1/4%) of the remaining  
5 value of such vehicle,
- 6 b. for the year beginning July 1, 2001, and ending June  
7 30, 2002, Twenty Dollars (\$20.00) on the first One  
8 Thousand Two Hundred Fifty Dollars (\$1,250.00) or less  
9 of value of such vehicle, and three and one-fourth  
10 percent (3 1/4%) of the remaining value of such  
11 vehicle, and
- 12 c. for the year beginning July 1, 2002, and all  
13 subsequent years, Twenty Dollars (\$20.00) on the first  
14 One Thousand Five Hundred Dollars (\$1,500.00) or less  
15 of value of such vehicle, and three and one-fourth  
16 percent (3 1/4%) of the remaining value of such  
17 vehicle.

18 2. There shall be levied an excise tax of Ten Dollars (\$10.00)  
19 for any:

- 20 a. truck or truck-tractor registered under the provisions  
21 of subsection A of Section 1133 of Title 47 of the  
22 Oklahoma Statutes, for a laden weight or combined  
23 laden weight of ~~fifty-four thousand one (54,001)~~  
24 fifty-five thousand (55,000) pounds or more,

1           b.    trailer or semitrailer registered under subsection C  
2                   of Section 1133 of Title 47 of the Oklahoma Statutes,  
3                   which is primarily designed to transport cargo over  
4                   the highways of this state and generally recognized as  
5                   such, and

6           c.    frac tank, as defined by Section 54 of Title 17 of the  
7                   Oklahoma Statutes, and registered under subsection C  
8                   of Section 1133 of Title 47 of the Oklahoma Statutes.

9           Except for frac tanks, the excise tax levied pursuant to this  
10           paragraph shall not apply to special mobilized machinery, trailers,  
11           or semitrailers manufactured, modified or remanufactured for the  
12           purpose of providing services other than transporting cargo over the  
13           highways of this state. The excise tax levied pursuant to this  
14           paragraph shall also not apply to pickup trucks, vans, or sport  
15           utility vehicles.

16           3.    The tax levied pursuant to this section shall be due at the  
17           time of the transfer of legal ownership or first registration in  
18           this state of such vehicle; provided, the tax shall not be due at  
19           the time of the issuance of a certificate of title for an all-  
20           terrain vehicle or motorcycle used exclusively off roads and  
21           highways which is not required to be registered but which the owner  
22           chooses to register pursuant to the provisions of subsection B of  
23           Section 1115.3 of Title 47 of the Oklahoma Statutes, and shall be  
24           collected by the Oklahoma Tax Commission or Corporation Commission,

1 as applicable, or an appointed motor license agent, at the time of  
2 the issuance of a certificate of title for any such vehicle. In the  
3 event an excise tax is collected on the transfer of legal ownership  
4 or use of the vehicle during any calendar year, then an additional  
5 excise tax must be collected upon all subsequent transfers of legal  
6 ownership. In computing the motor vehicle excise tax, the amount  
7 collected shall be rounded to the nearest dollar. The excise tax  
8 levied by this section shall be delinquent from and after the  
9 thirtieth day after the legal ownership or possession of any vehicle  
10 is obtained. Any person failing or refusing to pay the tax as  
11 herein provided on or before date of delinquency shall pay in  
12 addition to the tax a penalty of twenty-five cents (\$0.25) per day  
13 for each day of delinquency, but such penalty shall in no event  
14 exceed the amount of the tax.

15 B. The excise tax levied in subsection A of this section  
16 assessed on all commercial vehicles registered pursuant to Section  
17 1120 of Title 47 of the Oklahoma Statutes shall be in lieu of all  
18 sales and use taxes levied pursuant to the Sales Tax Code or the Use  
19 Tax Code. The transfer of legal ownership of any motor vehicle as  
20 used in this section and the Sales Tax Code and the Use Tax Code  
21 shall include the lease, lease purchase or lease finance agreement  
22 involving any truck in excess of eight thousand (8,000) pounds  
23 combined laden weight or any truck-tractor provided the vehicle is  
24 registered in Oklahoma pursuant to Section 1120 of Title 47 of the

1 Oklahoma Statutes or any frac tank, trailer, semitrailer or open  
2 commercial vehicle registered pursuant to Section 1133 of Title 47  
3 of the Oklahoma Statutes. The excise tax levied pursuant to this  
4 section shall not be subsequently collected at the end of the lease  
5 period if the lessee acquires complete legal title of the vehicle.

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

- 8 1. Husband and wife;
- 9 2. Parent and child; or
- 10 3. An individual and an express trust which that individual or  
11 the spouse, child or parent of that individual has a right to  
12 revoke.

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

- 15 a. a new original vehicle which is stolen from the  
16 purchaser/registrant within ninety (90) days of the  
17 date of purchase of the original vehicle as certified  
18 by a police report or other documentation as required  
19 by the Tax Commission, or
- 20 b. a defective new original vehicle returned by the  
21 purchaser/registrant to the seller within six (6)  
22 months of the date of purchase of the defective new  
23 original vehicle as certified by the manufacturer.

24

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

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

17           SECTION 12. It being immediately necessary for the preservation  
18 of the public peace, health and safety, an emergency is hereby  
19 declared to exist, by reason whereof this act shall take effect and  
20 be in full force from and after its passage and approval."  
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1 Passed the House of Representatives the 21st day of April, 2008.

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3  
4 Presiding Officer of the House of  
Representatives  
5

6 Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2008.

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9 Presiding Officer of the Senate  
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