

THE HOUSE OF REPRESENTATIVES  
Tuesday, April 8, 2008

Committee Substitute for  
ENGROSSED  
Senate Bill No. 1699

COMMITTEE SUBSTITUTE FOR ENGROSSED SENATE BILL NO. 1699 - By:  
BINGMAN of the Senate and ADKINS of the House.

An Act relating to commercial vehicle registration programs; amending 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), which relates to single state registration; authorizing Corporation Commission to promulgate rules for certain motor carriers; amending 47 O.S. 2001, Section 1120, as amended by Section 15, Chapter 522, O.S.L. 2004 (47 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 last amended by Section 73, Chapter 1, O.S.L. 2005 (47 O.S. Supp. 2007, Section 1124.1), which relates to temporary permits for certain vehicles; authorizing temporary permits for certain vehicles; modifying registration procedures; amending 47 O.S. 2001, Section 1124.2, which relates to hunters permits; transferring authorization to the Corporation Commission to issue certain permits; amending 47 O.S. 2001, Section 1133, as last amended by Section 75, Chapter 1, O.S.L. 2005 (47 O.S. Supp. 2007, Section 1133), which relates to registration of commercial vehicles; removing certain fee restriction; amending 47 O.S. 2001, Section 1143.1, which relates to the Oklahoma Motor License Agent Indemnity Fund; authorizing the Corporation Commission to access fund for certain purposes; amending 68 O.S. 2001, Section 603, which relates to motor fuel tax; providing for payment of certain tax to the Corporation Commission; amending 68 O.S. 2001, Section 605, which relates to tax exemptions; transferring certain permitting duty to Tax Commission; amending 68 O.S. 2001, Section 607, as last amended by Section 13, Chapter 238, O.S.L. 2006 (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:

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

4 Section 162.1 A. The Corporation Commission is authorized to promulgate all rules  
5 and regulations necessary to enable the State of Oklahoma to participate in the single  
6 state registration system for motor carriers authorized by the Intermodal Surface  
7 Transportation Efficiency Act of 1991, 49 U.S.C., Section 11506 (1991), and by applicable  
8 rules and regulations of the Interstate Commerce Commission.

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

11 C. The Corporation Commission is authorized to promulgate rules necessary to  
12 enable this state to participate in the Unified Carrier Registration System for interstate  
13 motor carriers, brokers, forwarders and leasing companies and interstate motor carriers  
14 holding intrastate authority as set forth in the Safe, Accountable, Flexible, Efficient

1 Transportation Equity Act: A Legacy for Users (SAFETEA-LU), Subtitle C-Unified  
2 Carrier Registration Act of 2005.

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

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

16 B. The Corporation Commission shall require that such proportional registration  
17 be based on the percentage of miles actually operated by such vehicles or fleets of  
18 vehicles in the State of Oklahoma in the ~~preceding year~~ reporting period in proportion to  
19 the total fleet miles operated both within and without Oklahoma. If ~~mileage data is not~~  
20 available for the preceding fiscal year the registrant did not incur mileage for at least  
21 ninety (90) days of the reporting period, the Corporation Commission may accept ~~the~~  
22 latest twelve-month period available the mileage from the preceding mileage reporting

1 period. If the registrant did not incur mileage during the preceding reporting period, the  
2 registrant shall estimate its future operations in accordance with the International  
3 Registration Plan. Such percentage figure, so determined by the Corporation  
4 Commission, shall be the Oklahoma mileage factor. In computing the taxes under the  
5 foregoing formula, the Corporation Commission shall first compute the license fees for  
6 the entire fleet and then multiply the amount by the Oklahoma mileage factor on a dollar  
7 basis.

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

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

21 If a vehicle is permanently withdrawn from a proportionally registered fleet and a  
22 replacement vehicle is added to the fleet in the same calendar ~~quarter~~ month, the

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

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

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

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1 from a prorated fleet or sold to a nonprorated fleet for operation in Oklahoma shall be  
2 registered in Oklahoma for the remaining portion of the year.

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

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

16 I. The Corporation Commission may enter into compacts or agreements with other  
17 states or other countries or subdivisions of such countries allowing reciprocal privileges  
18 to vehicles based in such other states and operating in interstate commerce if the  
19 vehicles are properly registered therein.

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

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

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

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

13 It is the intention of the Legislature that the motor vehicle registration and  
14 licensing fees assessed against residents of other states operating similar vehicles in  
15 Oklahoma be comparably the same as the motor vehicle registration and licensing fees  
16 assessed against residents of Oklahoma operating a similar vehicle for a similar purpose  
17 in such other state; and that the Corporation Commission diligently monitor the motor  
18 vehicle registration and licensing fees assessed against residents of Oklahoma by other  
19 states and to provide for uniform treatment of Oklahoma residents operating vehicles in  
20 other states and for residents of other states operating vehicles in Oklahoma.

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

1 M. Applicants registering fleet vehicles through electronic means may choose their  
2 initial monthly period of registration.

3 N. The Corporation Commission shall assess a fee of Three Dollars (\$3.00) to  
4 process an amended registration filed under the International Registration Plan to add a  
5 jurisdiction to an existing registration under the plan. The collection and payment of the  
6 fee shall be a prerequisite to amending the registration. All revenue derived pursuant to  
7 the provisions of this subsection shall be apportioned and distributed as provided for in  
8 Section 1104 of this title.

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

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

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

20 may receive a temporary permit from the Corporation Commission ~~or any motor license~~  
21 ~~agent in this state.~~ The permit shall be recognized in lieu of registration in this state.

1 The permit shall indicate the time and date of its issuance and shall be valid for a period  
2 not to exceed seventy-two (72) hours from such indicated time.

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

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

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

20 E. The Corporation Commission may enter into an agreement with any state for  
21 transmission of that state's temporary permits for a commercial vehicle by way of a

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

3 F. Any provision of this act providing for proportional registration under reciprocal  
4 agreements and the International Registration Plan that relate to the promulgation of  
5 rules shall not be subject to the provisions of Section 1151 of this title. The Corporation  
6 Commission may promulgate such rules as it deems necessary to administer the  
7 provisions of this section. The Corporation Commission may prescribe an application  
8 form for the temporary permit and such other forms as it deems appropriate.

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

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

21 Section 1124.1 The Corporation Commission is authorized to issue temporary  
22 permits or authorization for any vehicle to be proportionally registered in this state or

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

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

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

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

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

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

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

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

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

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

16 Section 1124.2 A. The ~~Oklahoma Tax~~ Corporation Commission shall be authorized  
17 to issue permits, commonly known as “hunters permits”, for any vehicles to be  
18 proportionally registered pursuant to the provisions of Section 1120 of ~~Title 47 of the~~  
19 ~~Oklahoma Statutes~~ this title. This temporary registration shall be honored by all  
20 member jurisdictions of the International Registration Plan.

21 B. The permit authorized by this section shall be issued in a manner that will allow  
22 an ~~owner-operator~~ owner, not operating as a lessor, to move an empty vehicle from one

1 lessee-carrier fleet to another without violating general registration laws. ~~As used in this~~  
2 ~~section, “owner-operator” shall have the same meaning as set forth in the International~~  
3 ~~Registration Plan.~~

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

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

12 E. The permits authorized by this section may be obtained from the ~~Tax~~  
13 Corporation Commission, ~~any motor license agent~~, or any person or corporation located  
14 within or without the state if the ~~Tax~~ Corporation Commission has entered into an  
15 agreement for transmission of these permits with such person or corporation upon  
16 determination that an agreement shall be in the best interest of the state.

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

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

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

5	1. From 8,001 pounds to 15,000 pounds	\$ 95.00
6	2. From 15,001 pounds to 18,000 pounds	120.00
7	3. From 18,001 pounds to 21,000 pounds	155.00
8	4. From 21,001 pounds to 24,000 pounds	190.00
9	5. From 24,001 pounds to 27,000 pounds	225.00
10	6. From 27,001 pounds to 30,000 pounds	260.00
11	7. From 30,001 pounds to 33,000 pounds	295.00
12	8. From 33,001 pounds to 36,000 pounds	325.00
13	9. From 36,001 pounds to 39,000 pounds	350.00
14	10. From 39,001 pounds to 42,000 pounds	375.00
15	11. From 42,001 pounds to 45,000 pounds	400.00
16	12. From 45,001 pounds to 48,000 pounds	425.00
17	13. From 48,001 pounds to 51,000 pounds	450.00
18	14. From 51,001 pounds to 54,000 pounds	475.00
19	15. From 54,001 pounds to 57,000 pounds	648.00
20	16. From 57,001 pounds to 60,000 pounds	681.00
21	17. From 60,001 pounds to 63,000 pounds	713.00
22	18. From 63,001 pounds to 66,000 pounds	746.00

1	19. From 66,001 pounds to 69,000 pounds	778.00
2	20. From 69,001 pounds to 72,000 pounds	817.00
3	21. From 72,001 pounds to 73,280 pounds	857.00
4	22. From 73,281 pounds to 74,000 pounds	870.00
5	23. From 74,001 pounds to 75,000 pounds	883.00
6	24. From 75,001 pounds to 76,000 pounds	896.00
7	25. From 76,001 pounds to 77,000 pounds	909.00
8	26. From 77,001 pounds to 78,000 pounds	922.00
9	27. From 78,001 pounds to 79,000 pounds	935.00
10	28. From 79,001 pounds to 80,000 pounds	948.00
11	29. From 80,001 pounds to 81,000 pounds	961.00
12	30. From 81,001 pounds to 82,000 pounds	974.00
13	31. From 82,001 pounds to 83,000 pounds	987.00
14	32. From 83,001 pounds to 84,000 pounds	1000.00
15	33. From 84,001 pounds to 85,000 pounds	1013.00
16	34. From 85,001 pounds to 86,000 pounds	1026.00
17	35. From 86,001 pounds to 87,000 pounds	1039.00
18	36. From 87,001 pounds to 88,000 pounds	1052.00
19	37. From 88,001 pounds to 89,000 pounds	1065.00
20	38. From 89,001 pounds to 90,000 pounds	1078.00
21	B. After the fifth year's registration in this or any other state, the license fee upon	
22	any truck registered on a basis of the combined laden weight not in excess of fifteen	

1 thousand (15,000) pounds shall be assessed at fifty percent (50%) of the fee computed and  
2 assessed for each of the first five (5) years. On the seventh and all subsequent years of  
3 registration in this or any other state, on such truck, such license fees shall be assessed  
4 and computed at fifty percent (50%) of the amount due on the sixth year's registration.  
5 In no event shall such annual license fee on any truck be less than Ten Dollars (\$10.00)  
6 nor shall the annual license fee of any truck-tractor be less than Ninety-five Dollars  
7 (\$95.00).

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

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

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

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

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

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

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

1 reregistration shall be made until the current license plate previously issued has been  
2 surrendered.

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

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

1 equivalent to the difference between the unused portion of the annual license fee for the  
2 original motor vehicle and the license fee due for the replacement motor vehicle.

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

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

14 This subsection shall not operate to reduce the amount of the license fees due. If  
15 any installment is not paid on or before the date due, all unpaid installments of license  
16 fees for such year on each vehicle shall be deemed delinquent and immediately due and  
17 payable, and there shall be added a penalty of twenty-five cents (\$0.25) per day to the  
18 balance of the license fee due on each vehicle for each day the balance remains unpaid up  
19 to thirty (30) days, after which the penalty due on each vehicle shall be Twenty-five  
20 Dollars (\$25.00). The penalty for vehicles registered by weight in excess of eight  
21 thousand (8,000) pounds shall be an amount equal to the license fee. On and after the  
22 thirtieth day each such vehicle involved shall be considered as improperly licensed and

1 as not currently registered, and all of the provisions of the Oklahoma Vehicle License  
2 and Registration Act relating to enforcement, including the provisions for the seizure and  
3 sale of vehicles not registered and not displaying current license plates, shall apply to the  
4 vehicles.

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

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

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

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

15 The penalty shall be not less than Twenty Dollars (\$20.00) when such vehicle  
16 exceeds the laden weight or combined laden weight by two thousand one (2,001) pounds;  
17 thereafter, an additional penalty of not less than Twenty Dollars (\$20.00) shall be  
18 imposed for each additional one thousand (1,000) pounds or fraction thereof of weight in  
19 excess of the registered laden weight or combined laden weight. Such penalty shall not  
20 exceed the amount established by the Corporation Commission pursuant to the  
21 provisions of subsection A of Section § 1167 of this ~~act~~ title. Revenue from such penalties  
22 shall be apportioned as provided in Section § 1167 of this ~~act~~ title.

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

3 Section 1143.1 A. There is hereby created the Oklahoma Motor License Agent  
4 Indemnity Fund. The fund shall be a continuing fund, not subject to fiscal year  
5 limitations, and shall consist of annual assessments levied on motor license agencies. All  
6 monies accruing to the credit of the funds are hereby appropriated and may be expended,  
7 in amounts and as authorized by the Legislature, by the Department of Central Services.  
8 The purpose of the fund is to ensure that the Oklahoma Tax Commission recovers tax  
9 revenue and the Corporation Commission recovers apportioned vehicle registration fees,  
10 not remitted to ~~the~~ either Commission because of negligence, malfeasance or fraud by a  
11 motor license agent. In addition, claims arising from tag agent errors and omissions may  
12 be paid from monies in the fund in excess of Five Hundred Thousand Dollars  
13 (\$500,000.00). Upon final determination by the Tax Commission of a tax revenue  
14 shortage or liability of a motor license agent whose agency has been closed, or by the  
15 Corporation Commission of apportioned vehicle registration fee shortage, a claim in the  
16 amount of such liability may be made by ~~the Tax~~ either Commission against the fund.  
17 The claim shall be paid out of the fund by the Department. At least sixty (60) days'  
18 written notice shall be given to the delinquent motor license agent before any such claim  
19 is paid. The Department shall have the power to seek restitution to the fund from any  
20 motor license agent whose liability was paid out of the fund. The monies in the fund  
21 shall be invested by the State Treasurer and the interest shall be deposited in the fund.

1 B. Each fiscal year, the Department shall collect and deposit into the fund an  
2 annual assessment from all motor license agencies that have been operating for a period  
3 of not less than one (1) year. Such assessments shall be payable by each motor license  
4 agency on a quarterly basis. The amount on which the assessment shall be based shall  
5 be determined annually for each motor license agency by the Tax Commission by  
6 dividing the volume of tax monies collected each fiscal year by the agency by the number  
7 of reporting periods required by the Tax Commission. The assessments shall be in the  
8 following amounts:

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

- 12 a. when the fund contains less than Five Hundred Thousand Dollars  
13 (\$500,000.00) on June 30 of any year, the assessment shall be one  
14 percent (1%) of the amount determined for the motor license agency by  
15 the Tax Commission, and
- 16 b. when the fund contains Five Hundred Thousand Dollars (\$500,000.00)  
17 or more on June 30 of any year, the Tax Commission shall reduce or  
18 suspend the assessment for such agencies if the Commission  
19 determines that the fund is fiscally sound and meets the needs for  
20 which the fund is established.

21 Provided, however, if the fund contains less than Five Hundred Thousand Dollars  
22 (\$500,000.00) at any time during the fiscal year for which the Tax Commission has

1 reduced or suspended the assessment hereunder, the Tax Commission shall immediately  
2 issue an assessment pursuant to subparagraph a of this paragraph in an amount equal  
3 to the amount which would have been paid during the remaining quarters of the fiscal  
4 year; and

5 2. Each motor license agency which has been in operation for less than three (3)  
6 years but more than one (1) year shall pay the assessment in an amount equal to one  
7 percent (1%) of the amount determined for the motor license agency by the Tax  
8 Commission until the agency reaches the end of its third year of operation. At such time,  
9 such agency shall be subject to the assessment specified in subparagraph a of paragraph  
10 1 of this subsection.

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

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

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

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

1 diesel fuel into this 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 for commercial  
3 purposes, shall report and pay to the Tax Corporation Commission a tax for such use of  
4 the highways as provided in this section. The tax shall be levied and imposed as follows:

5 1. Gasoline, sixteen cents (\$0.16) per gallon; and

6 2. Diesel fuel, thirteen cents (\$0.13) per gallon.

7 The tax levied and imposed shall be measured and determined by the number of gallons  
8 of gasoline and diesel fuel so imported and actually used on the highways of this state.

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

15 B. Each person licensed pursuant to Section 607 of this title who properly remits  
16 the tax pursuant to this act shall be entitled to retain one and twenty-five one-  
17 hundredths percent (1.25%) of the tax imposed on gasoline by this section and remitted  
18 by that licensee and one and fifty-four one-hundredths percent (1.54%) of the tax imposed  
19 on diesel fuel by this section and remitted by the licensee to cover the costs of  
20 administration imposed by this act including record keeping, report filing, and remitting  
21 of the tax. The retention of a percentage of the tax permitted by this section shall not be  
22 allowed by a licensee if any report or the tax remittance is delinquent.

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

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

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

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

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

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

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

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

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

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

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

21 B. Before any such application may be approved by the Corporation Commission,  
22 the applicant must fully comply with the contribution requirements pursuant to Section

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

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

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

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

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

19 The Corporation Commission may prescribe an application form for the temporary  
20 permit and such other forms as it deems appropriate. The Corporation Commission,  
21 without notice, may suspend the issuance of temporary permits to any person found to be

1 in violation of the Motor Fuel/Diesel Fuel Importer for Use Tax Code or similar laws of  
2 this state.

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

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

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

1 Corporation Commission pursuant to its authority to do so after the effective date of this  
2 act.

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

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

21 a. from October 1, 2000, until June 30, 2001, Twenty Dollars (\$20.00) on  
22 the first One Thousand Dollars (\$1,000.00) or less of value of such

- 1 vehicle, and three and one-fourth percent (3 1/4%) of the remaining  
2 value of such vehicle,
- 3 b. for the year beginning July 1, 2001, and ending June 30, 2002, Twenty  
4 Dollars (\$20.00) on the first One Thousand Two Hundred Fifty Dollars  
5 (\$1,250.00) or less of value of such vehicle, and three and one-fourth  
6 percent (3 1/4%) of the remaining value of such vehicle, and
- 7 c. for the year beginning July 1, 2002, and all subsequent years, Twenty  
8 Dollars (\$20.00) on the first One Thousand Five Hundred Dollars  
9 (\$1,500.00) or less of value of such vehicle, and three and one-fourth  
10 percent (3 1/4%) of the remaining value of such vehicle.
- 11 2. There shall be levied an excise tax of Ten Dollars (\$10.00) for any:
- 12 a. truck or truck-tractor registered under the provisions of subsection A  
13 of Section 1133 of Title 47 of the Oklahoma Statutes, for a laden  
14 weight or combined laden weight of ~~fifty-four thousand one (54,001)~~  
15 fifty-five thousand (55,000) pounds or more,
- 16 b. trailer or semitrailer registered under subsection C of Section 1133 of  
17 Title 47 of the Oklahoma Statutes, which is primarily designed to  
18 transport cargo over the highways of this state and generally  
19 recognized as such, and
- 20 c. frac tank, as defined by Section 54 of Title 17 of the Oklahoma  
21 Statutes, and registered under subsection C of Section 1133 of Title 47  
22 of the Oklahoma Statutes.

1 Except for frac tanks, the excise tax levied pursuant to this paragraph shall not  
2 apply to special mobilized machinery, trailers, or semitrailers manufactured, modified or  
3 remanufactured for the purpose of providing services other than transporting cargo over  
4 the highways of this state. The excise tax levied pursuant to this paragraph shall also  
5 not apply to pickup trucks, vans, or sport utility vehicles.

6 3. The tax levied pursuant to this section shall be due at the time of the transfer of  
7 legal ownership or first registration in this state of such vehicle; provided, the tax shall  
8 not be due at the time of the issuance of a certificate of title for an all-terrain vehicle or  
9 motorcycle used exclusively off roads and highways which is not required to be registered  
10 but which the owner chooses to register pursuant to the provisions of subsection B of  
11 Section 1115.3 of Title 47 of the Oklahoma Statutes, and shall be collected by the  
12 Oklahoma Tax Commission or Corporation Commission, as applicable, or an appointed  
13 motor license agent, at the time of the issuance of a certificate of title for any such  
14 vehicle. In the event an excise tax is collected on the transfer of legal ownership or use of  
15 the vehicle during any calendar year, then an additional excise tax must be collected  
16 upon all subsequent transfers of legal ownership. In computing the motor vehicle excise  
17 tax, the amount collected shall be rounded to the nearest dollar. The excise tax levied by  
18 this section shall be delinquent from and after the thirtieth day after the legal ownership  
19 or possession of any vehicle is obtained. Any person failing or refusing to pay the tax as  
20 herein provided on or before date of delinquency shall pay in addition to the tax a penalty  
21 of twenty-five cents (\$0.25) per day for each day of delinquency, but such penalty shall in  
22 no event exceed the amount of the tax.

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

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

- 15           1. Husband and wife;
- 16           2. Parent and child; or
- 17           3. An individual and an express trust which that individual or the spouse, child or  
18 parent of that individual has a right to revoke.

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

- 21           a. a new original vehicle which is stolen from the purchaser/registant  
22                 within ninety (90) days of the date of purchase of the original vehicle

1 as certified by a police report or other documentation as required by  
2 the Tax Commission, or

3 b. a defective new original vehicle returned by the purchaser/registrant to  
4 the seller within six (6) months of the date of purchase of the defective  
5 new original vehicle as certified by the manufacturer.

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

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

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

1 COMMITTEE REPORT BY: COMMITTEE ON ENERGY AND TECHNOLOGY, dated  
2 04-07-08 - DO PASS, As Amended.