

1 ENGROSSED SENATE
2 BILL NO. 1651

By: Aldridge of the Senate

3 and

4 Banz of the House

5
6
7 [revenue and taxation - Oklahoma Vehicle License and
8 Registration Act - excise tax on motor vehicles -
9 effective date]

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

13 SECTION 1. AMENDATORY 47 O.S. 2001, Section 1132, as
14 last amended by Section 2, Chapter 443, O.S.L. 2009 (47 O.S. Supp.
15 2009, Section 1132), is amended to read as follows:

16 Section 1132. A. For all vehicles, unless otherwise
17 specifically provided by the Oklahoma Vehicle License and
18 Registration Act, a registration fee shall be assessed at the time
19 of initial registration by the owner and annually thereafter, for
20 the use of the avenues of public access within this state in the
21 following amounts:

22 1. For the first through the fourth year of registration in
23 this state or any other state, Eighty-five Dollars (\$85.00);

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1 2. For the fifth through the eighth year of registration in
2 this state or any other state, Seventy-five Dollars (\$75.00);

3 3. For the ninth through the twelfth year of registration in
4 this state or any other state, Fifty-five Dollars (\$55.00);

5 4. For the thirteenth through the sixteenth year of
6 registration in this state or any other state, Thirty-five Dollars
7 (\$35.00); and

8 5. For the seventeenth and any following year of registration
9 in this state or any other state, Fifteen Dollars (\$15.00).

10 The registration fee provided for in this subsection shall be in
11 lieu of all other taxes, general or local, unless otherwise
12 specifically provided.

13 B. For all-terrain vehicles and motorcycles used exclusively
14 for use off roads or highways purchased on or after July 1, 2005,
15 and for all-terrain vehicles and motorcycles used exclusively for
16 use off roads or highways purchased prior to July 1, 2005, which the
17 owner chooses to register pursuant to the provisions of Section
18 1115.3 of this title, an initial and nonrecurring registration fee
19 of Eleven Dollars (\$11.00) shall be assessed at the time of initial
20 registration by the owner. Nine Dollars (\$9.00) of the registration
21 fee shall be deposited in the Oklahoma Tax Commission Reimbursement
22 Fund. Two Dollars (\$2.00) of the registration fee shall be retained
23 by the motor license agent. The fees required by subsection A of
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1 this section shall not be required for all-terrain vehicles or
2 motorcycles used exclusively off roads and highways.

3 C. For utility vehicles used exclusively for use off roads or
4 highways purchased on or after July 1, 2008, and for utility
5 vehicles used exclusively for use off roads or highways purchased
6 prior to July 1, 2008, which the owner chooses to register pursuant
7 to the provisions of Section 1115.3 of this title, an initial and
8 nonrecurring registration fee of Eleven Dollars (\$11.00) shall be
9 assessed at the time of initial registration by the owner. Nine
10 Dollars (\$9.00) of the registration fee shall be deposited in the
11 Oklahoma Tax Commission Reimbursement Fund. Two Dollars (\$2.00) of
12 the registration fee shall be retained by the motor license agent.
13 The fees required by subsection A of this section shall not be
14 required for utility vehicles used exclusively off roads and
15 highways.

16 D. There shall be a credit allowed with respect to the fee for
17 registration of a new vehicle which is a replacement for:

18 1. A new original vehicle which is stolen from the
19 purchaser/registrant within ninety (90) days of the date of purchase
20 of the original vehicle as certified by a police report or other
21 documentation as required by the Oklahoma Tax Commission; or

22 2. A defective new original vehicle returned by the
23 purchaser/registrant to the seller within six (6) months of the date
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1 of purchase of the defective new original vehicle as certified by
2 the manufacturer.

3 The credit shall be in the amount of the fee for registration
4 which was paid for the new original vehicle and shall be applied to
5 the registration fee for the replacement vehicle. In no event will
6 the credit be refunded.

7 E. Upon every transfer or change of ownership of a vehicle, the
8 new owner shall obtain title for and, except in the case of salvage
9 vehicles and manufactured homes, register the vehicle within thirty
10 (30) days of change of ownership and pay a transfer fee of Fifteen
11 Dollars (\$15.00) in addition to any other fees provided for in this
12 act. No new decal shall be issued to the registrant. Thereafter,
13 the owner shall register the vehicle annually on the anniversary
14 date of its initial registration in this state and shall pay the
15 fees provided in subsection A of this section and receive a decal
16 evidencing such payment. Provided, used motor vehicle dealers shall
17 be exempt from the provisions of this section.

18 F. In the event a new or used vehicle is not registered, titled
19 and tagged within thirty (30) days from the date of transfer of
20 ownership, the penalty for the failure of the owner of the vehicle
21 to register the vehicle within thirty (30) days shall be One Dollar
22 (\$1.00) per day, provided that in no event shall the penalty exceed
23 One Hundred Dollars (\$100.00). Of each dollar penalty collected
24 pursuant to this subsection:

1 1. Twenty-five cents (\$0.25) shall be apportioned as provided
2 in Section 1104 of this title;

3 2. Twenty-five cents (\$0.25) shall be retained by the motor
4 license agent; and

5 3. Fifty cents (\$.50) shall be deposited in the General Revenue
6 Fund for the fiscal year beginning on July 1, 2009, and for all
7 subsequent fiscal years, shall be deposited in the State Highway
8 Construction and Maintenance Fund.

9 As provided in subsection E of Section 1137.1 and Section 1137.3
10 of this title, if the selling dealer who affixed a temporary license
11 plate to the vehicle does not provide necessary documentation to the
12 purchaser within ten (10) business days from the date of purchase or
13 the official notary date on such documents, whichever is later, such
14 selling dealer shall be liable to reimburse the purchaser, upon
15 purchaser's written request, for the penalty assessed in this
16 subsection.

17 SECTION 2. AMENDATORY 47 O.S. 2001, Section 1137.1, as
18 last amended by Section 19, Chapter 326, O.S.L. 2007 (47 O.S. Supp.
19 2009, Section 1137.1), is amended to read as follows:

20 Section 1137.1 A. Except for vehicles, travel trailers or
21 commercial trailers which display a current Oklahoma license tag,
22 upon the purchase or transfer of ownership of a used motor vehicle,
23 travel trailer or commercial trailer, including an out-of-state
24 purchase or transfer of the same, to a licensed used motor vehicle

1 dealer, wholesale used motor vehicle dealer, used travel trailer
2 dealer or used commercial trailer dealer, subsequently referred to
3 in this section as "dealer", the dealer shall affix a used dealer's
4 plate visible from the rear of the vehicle, travel trailer or
5 commercial trailer. Such license plate shall expire on December 31
6 of each year. When the vehicle, travel trailer or commercial
7 trailer is parked on the dealer's licensed place of business, it
8 shall not be required to have a license plate of any kind affixed.
9 A dealer shall obtain from the Oklahoma Tax Commission at a cost of
10 Ten Dollars (\$10.00) a dealer license plate for demonstrating,
11 transporting or any other normal business of a dealer; provided, any
12 dealer who operates a wrecker or towing service licensed pursuant to
13 Sections 951 through 957 of this title shall register each wrecker
14 vehicle and display a wrecker license plate on each vehicle as
15 required by Section 1134.3 of this title. A dealer may obtain as
16 many additional license plates as may be desired upon the payment of
17 Ten Dollars (\$10.00) for each additional license plate. Use of the
18 used dealer license plate by a licensed dealer for other than the
19 purposes as set forth herein shall constitute grounds for revocation
20 of the dealer's license. The Oklahoma Tax Commission shall design
21 the official used dealer license plate to include the used dealer's
22 license number issued to him or her each year by the Commission or
23 the Used Motor Vehicle and Parts Commission.

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1 B. Upon the purchase or transfer of ownership of an out-of-
2 state used motor vehicle, travel trailer or commercial trailer to a
3 licensed dealer, the dealer shall make application for an Oklahoma
4 certificate of title pursuant to the Oklahoma Vehicle License and
5 Registration Act, Section 1101 et seq. of Title 47 of the Oklahoma
6 Statutes. Upon receipt of the Oklahoma certificate of title, the
7 dealer shall follow the procedure as set forth in subsection A of
8 this section. Provided, nothing in this title shall be construed as
9 requiring a dealer to register a used motor vehicle, travel trailer
10 or commercial trailer purchased in another state which will not be
11 operated or sold in this state.

12 C. Upon sale or transfer of ownership of the used motor vehicle
13 or travel trailer, the dealer shall place upon the reassignment
14 portion of the certificate of title a tax stamp issued by the county
15 treasurer of the county in which the dealer has his or her primary
16 place of business. The tax stamp shall be issued upon payment of a
17 fee of Three Dollars and fifty cents (\$3.50) and shall be in lieu of
18 the dealer's ad valorem tax on the inventories of used motor
19 vehicles or travel trailers but shall not relieve any other property
20 of the dealer from ad valorem taxation.

21 D. Upon sale of a used motor vehicle or travel trailer to
22 another licensed dealer, the selling dealer shall place the tax
23 stamp required in subsection C of this section upon the certificate
24 of title. The used dealer license plate or wholesale dealer license

1 plate shall be removed by the selling dealer. The purchasing dealer
2 shall, at time of purchase, place his or her dealer license plate on
3 the used motor vehicle, travel trailer or commercial trailer as
4 provided in subsection A of this section; provided, for vehicles,
5 travel trailers or commercial trailers purchased by a licensed used
6 dealer at an auction, in lieu of such placement of the dealer
7 license plate, the auction may provide temporary documentation as
8 approved by the Director of the Motor Vehicle Division of the
9 Oklahoma Tax Commission for the purpose of transporting such vehicle
10 to the purchaser's point of destination. Such temporary
11 documentation shall be valid for two (2) days following the date of
12 sale.

13 E. The purchaser of every used motor vehicle, travel trailer or
14 commercial trailer, except as otherwise provided by law, shall
15 obtain registration and title for the vehicle or trailer within
16 thirty (30) days from the date of purchase of same. It shall be the
17 responsibility of the selling dealer to place a temporary license
18 plate, in size similar to the permanent Oklahoma license plate but
19 of a weatherproof plastic-impregnated substance approved by the Used
20 Motor Vehicle and Parts Commission, upon a used motor vehicle,
21 travel trailer or commercial trailer when a transaction is completed
22 for the sale of said vehicle and to provide the purchaser of the
23 vehicle, within ten (10) business days from the date of purchase or
24 the official notary date on such documents, whichever is later, with

1 the documentation necessary to register the vehicle as required by
2 Sections 1115, 1132 and 1151 of this title and for the payment of
3 excise tax as required by Section 2103 of Title 68 of the Oklahoma
4 Statutes. The notary date on such documents shall not be more than
5 thirty (30) days after the actual purchase date. The delivery of
6 documentation by the purchaser shall be considered complete when
7 such documents are delivered in person to the purchaser or when
8 mailed to the address provided by the purchaser by certified mail,
9 with post office receipt secured. If the documentation is not
10 provided by the selling dealer within ten (10) business days from
11 the date of purchase or the official notary date on such documents,
12 whichever is later, the selling dealer shall be liable to reimburse
13 the purchaser, upon the purchaser's written request, for any penalty
14 for delinquent registration pursuant to subsection F of Section 1132
15 or subsection C of Section 1151 of this title and any penalty for
16 delinquent payment of excise tax as required by Section 2103 of
17 Title 68 of the Oklahoma Statutes and for reissuance of a temporary
18 license plate every thirty (30) days until such documentation is
19 delivered. The temporary license plate under this subsection shall
20 be placed at the location provided for the permanent motor vehicle
21 license plate. The temporary license plate shall show the license
22 number which is issued to the dealer each year by the Oklahoma Tax
23 Commission or the Used Motor Vehicle and Parts Commission, the date
24 the used motor vehicle, travel trailer or commercial trailer was

1 purchased and the company name of the selling dealer. The Used
2 Motor Vehicle and Parts Commission is hereby directed to develop the
3 temporary license plate design to incorporate these requirements in
4 a manner that will permit law enforcement personnel to readily
5 identify the dealer license number and date of the vehicle purchase.
6 The Used Motor Vehicle and Parts Commission is hereby authorized to
7 develop additional requirements and parameters as deemed appropriate
8 to discourage or prevent illegal duplication and use of the
9 temporary license plate. Such temporary license plate shall be
10 valid for a period of thirty (30) days from the date of purchase.
11 Use of the temporary license by a dealer for other than the purposes
12 set forth herein shall constitute grounds for revocation of the
13 dealer's license to conduct business. Purchasers of a commercial
14 trailer shall affix the temporary license plate to the rear of the
15 commercial trailer. The purchaser shall display the temporary
16 license plate for a period not to exceed thirty (30) days or until
17 registration and title are obtained as provided in this section.

18 The provisions of this subsection on temporary licenses shall
19 apply to nonresidents who purchase a used motor vehicle, travel
20 trailer or commercial trailer within this state that is to be
21 licensed in another state. The nonresident purchaser shall be
22 allowed to operate the vehicle or trailer within the state with a
23 temporary license plate for a period not to exceed thirty (30) days
24 from date of purchase. Any nonresident purchaser found to be

1 operating a used motor vehicle, travel trailer or commercial trailer
2 within this state after thirty (30) days shall be subject to the
3 registration fees of this state upon the same terms and conditions
4 applying to residents of this state.

5 F. It shall be unlawful for any dealer to procure the
6 registration and licensing of any used motor vehicle, travel trailer
7 or commercial trailer sold by the dealer or to act as the agent for
8 the purchaser in the procurement of the registration and licensing
9 of the purchaser's used vehicle, travel trailer or commercial
10 trailer. A license of any dealer violating the provision of this
11 section may be revoked.

12 G. Dealers following the procedure set forth herein shall not
13 be required to register vehicles, travel trailers or commercial
14 trailers to which this section applies, nor will the registration
15 fee otherwise required be assessed. Provided, dealers shall not
16 purchase or trade for a used motor vehicle, travel trailer or
17 commercial trailer on which the registration therefor has been
18 expired for a period exceeding thirty (30) days without obtaining
19 current registration therefor.

20 SECTION 3. AMENDATORY 47 O.S. 2001, Section 1137.3, as
21 last amended by Section 5, Chapter 315, O.S.L. 2008 (47 O.S. Supp.
22 2009, Section 1137.3), is amended to read as follows:

23 Section 1137.3 The purchaser of every new motor vehicle, travel
24 trailer or commercial trailer shall register or license the same

1 within thirty (30) days from the date of purchase. It shall be the
2 responsibility of the selling dealer to place a temporary license
3 plate, in size similar to the permanent Oklahoma license plate but
4 of a weatherproof plastic-impregnated substance approved by the
5 Oklahoma Motor Vehicle Commission, upon a new motor vehicle, travel
6 trailer or commercial trailer when a transaction is completed for
7 the sale of said vehicle or trailer and to provide the purchaser of
8 the vehicle, within ten (10) business days from the date of purchase
9 or the official notary date on such documents, whichever is greater,
10 with the documentation necessary to register the vehicle as required
11 by Sections 1115, 1132 and 1151 of this title and for the payment of
12 excise tax as required by Section 2103 of Title 68 of the Oklahoma
13 Statutes. The notary date on such documents shall not be more than
14 thirty (30) days after the actual purchase date. The delivery of
15 documentation by the purchaser shall be considered complete when
16 such documents are delivered in person to the purchaser or when
17 mailed to the address provided by the purchaser by certified mail,
18 with post office receipt secured. If the documentation is not
19 provided by the selling dealer within ten (10) business days from
20 the date of purchase or the official notary date on such documents,
21 whichever is later, the selling dealer shall be liable to reimburse
22 the purchaser, upon purchaser's written request, for any penalty for
23 delinquent registration pursuant to subsection F of Section 1132 or
24 subsection C of Section 1151 of this title and any penalty for

1 delinquent payment of excise tax as required by Section 2103 of
2 Title 68 of the Oklahoma Statutes and for reissuance of a temporary
3 license plate every thirty (30) days until such documentation is
4 delivered. Except for cab and chassis trucks, the temporary license
5 plate under this section shall be placed at the location provided
6 for the permanent motor vehicle license plate. The purchaser of a
7 new cab and chassis truck may place the temporary license plate
8 under this section in the rear window. Said temporary license plate
9 shall show the dealer's license number which is issued to him or her
10 each year by the Oklahoma Tax Commission, the date the new motor
11 vehicle, travel trailer or commercial trailer was purchased and the
12 company name of the selling dealer. The Oklahoma Motor Vehicle
13 Commission is hereby directed to develop a temporary license plate
14 design to incorporate these requirements in a manner that will
15 permit law enforcement personnel to readily identify the dealer
16 license number and date of the vehicle purchase. The Motor Vehicle
17 Commission is further authorized to develop additional requirements
18 and parameters designed to discourage or prevent illegal duplication
19 and use of the temporary license plate. On or before thirty (30)
20 days from the date of purchase of a new motor vehicle, travel
21 trailer or commercial trailer, said temporary license plate shall be
22 removed and replaced with a permanent, current Oklahoma license
23 plate. Use of said temporary license plate by a licensed dealer for
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1 other than the purpose of normally doing business shall constitute
2 grounds for revocation of the dealer's license.

3 It shall be unlawful for any licensed dealer of new motor
4 vehicles, travel trailers or commercial trailers to procure the
5 registration and licensing of any new motor vehicle, travel trailer
6 or commercial trailer sold by such licensed dealer or to act as the
7 agent for such purchaser in the procurement of said registration and
8 licensing. The license of any licensed dealer of new motor
9 vehicles, travel trailers or commercial trailers violating the
10 provisions of this section shall be revoked.

11 SECTION 4. AMENDATORY 47 O.S. 2001, Section 1151, as
12 last amended by Section 4, Chapter 443, O.S.L. 2009 (47 O.S. Supp.
13 2009, Section 1151), is amended to read as follows:

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

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

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

23 3. To procure from another state or country, or display upon
24 any vehicle owned by such person within this state, except as

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

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

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

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

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

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

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

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

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

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

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

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

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

23 Employees of the Corporation Commission may be authorized by the
24 Corporation Commission to issue citations to motor carriers or

1 operators of commercial motor vehicles, pursuant to the jurisdiction
2 of the Corporation Commission, for a violation of this subsection.
3 If a person convicted of violating the provisions of this subsection
4 was issued a citation by a duly authorized employee of the
5 Corporation Commission, the fine herein levied shall be apportioned
6 as provided in Section 1167 of this title.

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

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

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

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

21 4. Buy, sell, or dispose of, or possess for sale, use or
22 storage any used manufactured home on which the registration fees or
23 excise taxes have not been paid as required by law; or
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1 5. Purchase identification, manufactured home registration
2 receipt, manufactured home registration decal or excise tax receipt
3 on an assigned certificate of title.

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

6 C. In the event a new vehicle is not registered within thirty
7 (30) days from date of purchase, the penalty for the failure of the
8 owner of the vehicle to register the vehicle within thirty (30) days
9 shall be One Dollar (\$1.00) per day; provided, that in no event
10 shall the penalty exceed One Hundred Dollars (\$100.00). Of each
11 dollar penalty collected pursuant to this subsection:

12 1. Twenty-five cents (\$0.25) shall be apportioned as provided
13 in Section 1104 of this title;

14 2. Twenty-five cents (\$0.25) shall be retained by the motor
15 license agent; and

16 3. Fifty cents (\$0.50) shall be deposited in the General
17 Revenue Fund for the fiscal year beginning on July 1, 2009, and for
18 all subsequent fiscal years, shall be deposited in the State Highway
19 Construction and Maintenance Fund. The penalty for new commercial
20 vehicles shall be equal to the license fee for such vehicles.

21 As provided in Section 1137.3 of this title, if the selling
22 dealer who affixed a temporary license plate to the vehicle does not
23 provide necessary documentation to the purchaser within ten (10)
24 business days from the date of purchase or the official notary date

1 on such documents, whichever is later, such selling dealer shall be
2 liable to reimburse the purchaser, upon purchaser's written request,
3 for the penalty assessed in this subsection.

4 If a used vehicle is brought into Oklahoma by a resident of this
5 state and is not registered within thirty (30) days, a penalty of
6 One Dollar (\$1.00) per day shall be charged from the date of entry
7 to the date of registration; provided, that in no event shall the
8 penalty exceed One Hundred Dollars (\$100.00). Of each dollar
9 penalty collected pursuant to this subsection:

10 1. Twenty-five cents (\$0.25) shall be apportioned as provided
11 in Section 1104 of this title;

12 2. Twenty-five cents (\$0.25) shall be retained by the motor
13 license agent; and

14 3. Fifty cents (\$0.50) shall be deposited in the General
15 Revenue Fund for the fiscal year beginning on July 1, 2009, and for
16 all subsequent fiscal years, shall be deposited in the State Highway
17 Construction and Maintenance Fund. The penalty for used commercial
18 vehicles shall be equal to the license fee for such vehicles.

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

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

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

12 2. Golf carts;

13 3. Go-carts; and

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

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

18 F. Any person violating paragraph 3 or 6 of subsection A of
19 this section, in addition to the penal provisions provided in this
20 section, shall pay as additional penalty a sum equal to the amount
21 of license fees due on such vehicle or registration fees due on a
22 manufactured home known to be in violation and such amount is hereby
23 declared to be a lien upon the vehicle as provided in the Oklahoma
24 Vehicle License and Registration Act. In addition to the penalty

1 provisions provided in this section, any person violating paragraph
2 3 of subsection A of this section shall be deemed guilty of a
3 misdemeanor and shall, upon conviction, be punished by a fine of One
4 Hundred Dollars (\$100.00).

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

8 H. Anyone violating any of the provisions heretofore enumerated
9 in this section shall be guilty of a misdemeanor and upon conviction
10 shall be fined not less than Ten Dollars (\$10.00) and not to exceed
11 Three Hundred Dollars (\$300.00).

12 I. Any violation of any portion of the Oklahoma Vehicle License
13 and Registration Act where a specific penalty has not been imposed
14 shall constitute a misdemeanor and upon conviction thereof the
15 person having violated it shall be fined not less than Ten Dollars
16 (\$10.00) and not to exceed Three Hundred Dollars (\$300.00).

17 J. Any provision of Section 1101 et seq. of this title
18 providing for proportional registration under reciprocal agreements
19 and the International Registration Plan that relates to the
20 promulgation of rules and regulations shall not be subject to the
21 provisions of this section.

22 SECTION 5. AMENDATORY 68 O.S. 2001, Section 2103, as
23 last amended by Section 6, Chapter 443, O.S.L. 2009 (68 O.S. Supp.
24 2009, Section 2103), is amended to read as follows:

1 Section 2103. A. 1. Except as otherwise provided in Sections
2 2101 through 2108 of this title, there shall be levied an excise tax
3 upon the transfer of legal ownership of any vehicle registered in
4 this state and upon the use of any vehicle registered in this state
5 and upon the use of any vehicle registered for the first time in
6 this state. Except for persons that possess an agricultural
7 exemption pursuant to Section 1358.1 of this title, the excise tax
8 shall be levied upon transfers of legal ownership of all-terrain
9 vehicles and motorcycles used exclusively off roads and highways
10 which occur on or after July 1, 2005, and upon transfers of legal
11 ownership of utility vehicles used exclusively off roads and
12 highways which occur on or after July 1, 2008. The excise tax for
13 new and used all-terrain vehicles, utility vehicles and motorcycles
14 used exclusively off roads and highways shall be levied at four and
15 one-half percent (4 1/2%) of the actual sales price of each new and
16 used all-terrain vehicle and motorcycle used exclusively off roads
17 and highways before any discounts or credits are given for a trade-
18 in. Provided, the minimum excise tax assessment for such all-
19 terrain vehicles, utility vehicles and motorcycles used exclusively
20 off roads and highways shall be Five Dollars (\$5.00). The excise
21 tax for new vehicles shall be levied at three and one-fourth percent
22 (3 1/4%) of the value of each new vehicle. The excise tax for used
23 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-five thousand (55,000) pounds or
24 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, utility vehicle or motorcycle used exclusively off
21 roads and highways which is not required to be registered but which
22 the owner chooses to register pursuant to the provisions of
23 subsection B of Section 1115.3 of Title 47 of the Oklahoma Statutes,
24 and shall be collected by the Oklahoma Tax Commission or Corporation

1 Commission, as applicable, or an appointed motor license agent, at
2 the time of the issuance of a certificate of title for any such
3 vehicle. In the event an excise tax is collected on the transfer of
4 legal ownership or use of the vehicle during any calendar year, then
5 an additional excise tax must be collected upon all subsequent
6 transfers of legal ownership. In computing the motor vehicle excise
7 tax, the amount collected shall be rounded to the nearest dollar.
8 The excise tax levied by this section shall be delinquent from and
9 after the thirtieth day after the legal ownership or possession of
10 any vehicle is obtained. Any person failing or refusing to pay the
11 tax as herein provided on or before date of delinquency shall pay in
12 addition to the tax a penalty of One Dollar (\$1.00) per day for each
13 day of delinquency, but such penalty shall in no event exceed the
14 amount of the tax. Of each dollar penalty collected pursuant to
15 this subsection:

16 ~~1. Twenty five~~

17 a. twenty-five cents (\$0.25) shall be apportioned as
18 provided in Section 1104 of this title~~7,~~

19 ~~2. Twenty five~~

20 b. twenty-five cents (\$0.25) shall be retained by the
21 motor license agent~~7,~~ and

22 ~~3. Fifty~~

23 c. fifty cents (\$0.50) shall be deposited in the General
24 Revenue Fund for the fiscal year beginning on July 1,

1 2009, and for all subsequent fiscal years, shall be
2 deposited in the State Highway Construction and
3 Maintenance Fund.

4 As provided in subsection E of Section 1137.1 and Section 1137.3
5 of Title 47 of the Oklahoma Statutes, if the selling dealer who
6 affixed a temporary license plate to the vehicle does not provide
7 necessary documentation to the purchaser for payment of the tax
8 within ten (10) business days from the date of purchase or the
9 official notary date on such documents, whichever is later, such
10 selling dealer shall be liable to the purchaser, upon the
11 purchaser's written request, for the penalty assessed in this
12 subparagraph.

13 B. The excise tax levied in subsection A of this section
14 assessed on all commercial vehicles registered pursuant to Section
15 1120 of Title 47 of the Oklahoma Statutes shall be in lieu of all
16 sales and use taxes levied pursuant to the Sales Tax Code or the Use
17 Tax Code. The transfer of legal ownership of any motor vehicle as
18 used in this section and the Sales Tax Code and the Use Tax Code
19 shall include the lease, lease purchase or lease finance agreement
20 involving any truck in excess of eight thousand (8,000) pounds
21 combined laden weight or any truck-tractor provided the vehicle is
22 registered in Oklahoma pursuant to Section 1120 of Title 47 of the
23 Oklahoma Statutes or any frac tank, trailer, semitrailer or open
24 commercial vehicle registered pursuant to Section 1133 of Title 47

1 of the Oklahoma Statutes. The excise tax levied pursuant to this
2 section shall not be subsequently collected at the end of the lease
3 period if the lessee acquires complete legal title of the vehicle.

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

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

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

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

22 2. The credit allowed pursuant to paragraph 1 of this
23 subsection shall be in the amount of the excise tax which was paid
24 for the new original vehicle and shall be applied to the excise tax

1 due on the replacement vehicle. In no event shall the credit be
2 refunded.

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

14 SECTION 6. This act shall become effective November 1, 2010.

15 Passed the Senate the 1st day of March, 2010.

16

17

Presiding Officer of the Senate

18

19 Passed the House of Representatives the ____ day of _____,

20 2010.

21

22

Presiding Officer of the House
of Representatives

23

24