

1 ENGROSSED SENATE
2 BILL NO. 658

By: Aldridge of the Senate
and
Nelson of the House

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6
7 [motor vehicles and revenue and taxation - penalty
8 for failure to register -
9 effective date]

10
11 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

12 SECTION 1. AMENDATORY 47 O.S. 2001, Section 1115, as
13 last amended by Section 8, Chapter 238, O.S.L. 2006 (47 O.S. Supp.
14 2008, Section 1115), is amended to read as follows:

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

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

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

3 3. Between July 1 and September 30, the payment of one-half
4 (1/2) the annual fee shall be required; and

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

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

18 B. 1. All vehicles, other than those required to be registered
19 pursuant to the provisions of subsection A of this section, shall be
20 registered on a staggered system of registration and licensing on a
21 monthly series basis to distribute the work of registering such
22 vehicles as uniformly and expeditiously as practicable throughout
23 the calendar year. After the end of the month following the
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1 expiration date, the license and registration fees for the new
2 registration period shall become delinquent.

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

6 3. Applicants seeking to establish Oklahoma as the base
7 jurisdiction for registering apportioned fleet vehicles shall have a
8 one-time option of registering for a period of not less than six (6)
9 months nor greater than eighteen (18) months. Subsequent renewals
10 for these registrants will be for twelve (12) months, expiring on
11 the last day of the month chosen by the registrant under the one-
12 time option as provided herein. In addition, registrants with
13 multiple fleets may designate a different registration month of
14 expiration for each fleet.

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

17 4. Effective January 1, 2004, all motorcycles and mopeds shall
18 be registered on a staggered system of registration. The Oklahoma
19 Tax Commission shall notify in writing, prior to December 1, 2003,
20 all owners of motorcycles or mopeds registered as of such date, who
21 shall have a one-time option of registering for a period of not less
22 than three (3) months nor greater than fifteen (15) months.
23 Subsequent renewals for these registrants will be for twelve (12)
24 months, expiring on the last day of the month chosen by the

1 registrant under the one-time option as provided herein. All
2 motorcycles and mopeds registered pursuant to new applications
3 received on or after December 1, 2003, shall also be registered
4 pursuant to the provisions of this paragraph.

5 C. The following penalties shall apply for delinquent
6 registration fees:

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

17 2. For commercial vehicles registered under the provisions of
18 subsection B of this section, except those vehicles registered
19 pursuant to Section 1133.1 of this title, a penalty shall be
20 assessed after the last day of the month following the registration
21 expiration date. A penalty of twenty-five cents (\$0.25) per day
22 shall be added to the license fee of such vehicle and shall accrue
23 for one (1) month. Thereafter, the penalty shall be thirty percent
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1 (30%) of the annual registration fee, or Two Hundred Dollars
2 (\$200.00), whichever is greater;

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

7 4. Except as provided in subsection H of Section 1133 of this
8 title, for all other vehicles a penalty shall be assessed after the
9 last day of the month following the expiration date. A penalty of
10 ~~twenty five cents (\$0.25)~~ One Dollar (\$1.00) per day shall be added
11 to the license fee of such vehicle ~~and shall accrue for three (3)~~
12 ~~months. Thereafter, the penalty shall be Twenty five Dollars~~
13 ~~(\$25.00), provided that the penalty shall not exceed the amount~~
14 ~~equal to the license fee of such vehicle,~~ provided that the penalty
15 shall not exceed One Hundred Dollars (\$100.00). Of each dollar
16 penalty collected pursuant to this subsection:

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

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

21 3. Fifty cents (\$0.50) shall be deposited in the State Highway
22 Construction and Maintenance Fund.

23 D. In addition to all other penalties provided in the Oklahoma
24 Vehicle License and Registration Act, the following penalties shall

1 be imposed and collected by any Enforcement Officer of the
2 Corporation Commission upon finding any commercial vehicle being
3 operated in violation of the provisions of the Oklahoma Vehicle
4 License and Registration Act.

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

7 1. A penalty of not less than Fifty Dollars (\$50.00) shall be
8 imposed upon any person found to be operating a commercial vehicle
9 sixty (60) days after the end of the month in which the license
10 plate or registration credentials expire without the current year
11 license plate or registration credential displayed. Such penalty
12 shall not exceed the amount established by the Corporation
13 Commission pursuant to the provisions of subsection A of Section
14 1167 of this title. Revenue from such penalties shall be
15 apportioned as provided in Section 1167 of this title;

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

1 from such penalties shall be apportioned as provided in Section 1167
2 of this title; and

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

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

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

20 1. The registration of a vehicle registered pursuant to Section
21 1132 of this title is expired and it is sixty (60) or more days
22 after the end of the month of expiration; or

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

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

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

18 SECTION 2. AMENDATORY 47 O.S. 2001, Section 1132, as
19 last amended by Section 10, Chapter 98, O.S.L. 2008 (47 O.S. Supp.
20 2008, Section 1132), is amended to read as follows:

21 Section 1132. A. For all vehicles, unless otherwise
22 specifically provided by the Oklahoma Vehicle License and
23 Registration Act, a registration fee shall be assessed at the time
24 of initial registration by the owner and annually thereafter, for

1 the use of the avenues of public access within this state in the
2 following amounts:

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

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

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

9 4. For the thirteenth through the sixteenth year of
10 registration in this state or any other state, Thirty-five Dollars
11 (\$35.00); and

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

14 The registration fee provided for in this subsection shall be in
15 lieu of all other taxes, general or local, unless otherwise
16 specifically provided.

17 B. For all-terrain vehicles and motorcycles used exclusively
18 for use off roads or highways purchased on or after July 1, 2005,
19 and for all-terrain vehicles and motorcycles used exclusively for
20 use off roads or highways purchased prior to July 1, 2005, which the
21 owner chooses to register pursuant to the provisions of Section
22 1115.3 of this title, an initial and nonrecurring registration fee
23 of Eleven Dollars (\$11.00) shall be assessed at the time of initial
24 registration by the owner. Nine Dollars (\$9.00) of the registration

1 fee shall be deposited in the Oklahoma Tax Commission Reimbursement
2 Fund. Two Dollars (\$2.00) of the registration fee shall be retained
3 by the motor license agent. The fees required by subsection A of
4 this section shall not be required for all-terrain vehicles or
5 motorcycles used exclusively off roads and highways.

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

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

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

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

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

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

20 F. In the event ~~the~~ a new or used vehicle is not registered,
21 titled and tagged within thirty (30) days from the date of transfer
22 of ownership, the penalty for the failure of the owner of the
23 vehicle to register the vehicle within thirty (30) days shall be
24 ~~twenty five cents (\$0.25)~~ One Dollar (\$1.00) per day, provided that

1 in no event shall the penalty exceed ~~Twenty-five Dollars (\$25.00)~~
2 One Hundred Dollars (\$100.00). Of each dollar penalty collected
3 pursuant to this subsection:

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

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

8 3. Fifty cents (\$.50) shall be deposited in the State Highway
9 Construction and Maintenance Fund.

10 SECTION 3. AMENDATORY 47 O.S. 2001, Section 1141.1, as
11 amended by Section 7, Chapter 381, O.S.L. 2005 (47 O.S. Supp. 2008,
12 Section 1141.1), is amended to read as follows:

13 Section 1141.1 A. Each motor license agent shall be entitled
14 to retain the following amounts from the taxes and fees collected by
15 such agent to be used to fund the operation of the office of such
16 motor license agent subject to the provisions of Sections 1140
17 through 1147 of this title:

18 1. Beginning July 1, 2005, Two Dollars and eighty-one cents
19 (\$2.81) for each vehicle registered and for each special license
20 plate issued pursuant to the Oklahoma Vehicle License and
21 Registration Act. Beginning July 1, 2006, and thereafter, Three
22 Dollars and fifty-six cents (\$3.56) for each vehicle registered and
23 for each special license plate issued pursuant to the Oklahoma
24 Vehicle License and Registration Act;

1 2. One Dollar and twenty-five cents (\$1.25) for each
2 certificate of title issued for boats and motors pursuant to the
3 Oklahoma Statutes;

4 3. For each certificate of registration issued for boats and
5 motors pursuant to the Oklahoma Statutes, an amount determined
6 pursuant to the provisions of subsection B of this section;

7 4. Two Dollars and twenty-five cents (\$2.25) for each
8 certificate of title issued pursuant to the Oklahoma Vehicle License
9 and Registration Act;

10 5. Beginning October 1, 2000, three percent (3%) of the vehicle
11 excise tax collected pursuant to Section 2103 of Title 68 of the
12 Oklahoma Statutes. Beginning July 1, 2001, each motor license agent
13 shall be entitled to retain three and one hundred twenty-five one-
14 thousandths percent (3.125%) of the vehicle excise tax collected
15 pursuant to Section 2103 of Title 68 of the Oklahoma Statutes.
16 Beginning July 1, 2002, and for all subsequent years, each motor
17 license agent shall be entitled to retain three and twenty-five one-
18 hundredths percent (3.25%) of the vehicle excise tax collected
19 pursuant to Section 2103 of Title 68 of the Oklahoma Statutes.
20 However, beginning July 1, 2003, the Legislature shall annually
21 review the percentage to be retained by the motor license agents
22 pursuant to this paragraph to determine whether such percentage
23 should be adjusted;

24

- 1 6. Four percent (4%) of the excise tax collected on the
2 transfer of boats and motors pursuant to the Oklahoma Statutes;
- 3 7. Two Dollars (\$2.00) for each driver license, endorsement,
4 identification license, or renewal or duplicate issued pursuant to
5 Section 6-101 et seq. of this title;
- 6 8. Two Dollars (\$2.00) for the recording of security interests
7 as provided in Section 1110 of this title;
- 8 9. Two Dollars (\$2.00) for each inspection conducted pursuant
9 to subsection L of Section 1105 of this title;
- 10 10. Three Dollars (\$3.00) for each inspection conducted
11 pursuant to subsection M of Section 1105 of this title;
- 12 11. One Dollar (\$1.00) for each certificate of ownership filed
13 pursuant to subsection Q of Section 1105 of this title;
- 14 12. One Dollar (\$1.00) for each temporary permit issued
15 pursuant to Section 1124 of this title;
- 16 13. One Dollar and fifty cents (\$1.50) for processing each
17 proof of financial responsibility, driver license information,
18 insurance verification information, and other additional information
19 as provided in Section 7-602 of this title;
- 20 14. The mailing fees and registration fees provided in Sections
21 1131 and 1140 of this title;
- 22 15. The notary fee provided in Section 1143 of this title;
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- 24

1 16. Three Dollars (\$3.00) for each lien entry form completed
2 and recorded on a certificate of title pursuant to subsection G of
3 Section 1105 of this title;

4 17. Seven Dollars (\$7.00) for each notice of transfer as
5 provided by subsection B of Section ~~6~~ 1107.4 of this ~~act~~ title;

6 18. Seven Dollars (\$7.00) for each certificate of title or each
7 certificate of registration issued for repossessed vehicles pursuant
8 to Section 1126 of this title; ~~and~~

9 19. Any amount specifically authorized by law to be retained by
10 the motor license agent for the furnishing of a summary of a traffic
11 record; and

12 20. Beginning November 1, 2009, each motor license agent shall
13 also be entitled to a portion of the penalties for delinquent
14 registration or payment of excise tax as provided for in subsection
15 C of Section 1115, subsection F of Section 1132 and subsection C of
16 Section 1151 of this title and of subsection A of Section 2103 of
17 Title 68 of the Oklahoma Statutes.

18 The balance of the funds collected shall be remitted to the
19 Oklahoma Tax Commission as provided in Section 1142 of this title to
20 be apportioned pursuant to Section 1104 of this title.

21 B. For each certificate of registration issued for boats and
22 motors, each motor license agent shall be entitled to retain the
23 greater of One Dollar and twenty-five cents (\$1.25) or an amount to
24 be determined by the Tax Commission according to the provisions of

1 this subsection. At the end of fiscal year 1997 and each fiscal
2 year thereafter, the Tax Commission shall compute the average amount
3 of registration fees for all boats and motors registered in this
4 state during the fiscal year and shall multiply the result by six
5 and twenty-two one-hundredths percent (6.22%). The resulting
6 product shall be the amount which may be retained by each motor
7 license agent for each certificate of registration for boats and
8 motors issued during the following calendar year.

9 SECTION 4. AMENDATORY 47 O.S. 2001, Section 1151, as
10 last amended by Section 37, Chapter 1, O.S.L. 2007 (47 O.S. Supp.
11 2008, Section 1151), is amended to read as follows:

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

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

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

21 3. To procure from another state or country, or display upon
22 any vehicle owned by such person within this state, except as
23 otherwise provided in the Oklahoma Vehicle License and Registration
24 Act, any license plate issued by any state or country other than

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

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

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

23 6. To buy, sell or dispose of, or possess for sale, use or
24 storage, any secondhand or used vehicle on which the registration or

1 license fee has not been paid, as required by law, and on which
2 vehicle the person neglects, fails or refuses to display at all
3 times the license plate or decal assigned to it;

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

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

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

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

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

23 12. For any motor license agent to release a license plate, a
24 manufactured home registration receipt, decal or excise tax receipt

1 to any unauthorized person or source, including any dealer in new or
2 used motor vehicles. Violation of this paragraph shall constitute
3 sufficient grounds for discharge of a motor license agent by the Tax
4 Commission;

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

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

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

21 Employees of the Corporation Commission may be authorized by the
22 Corporation Commission to issue citations to motor carriers or
23 operators of commercial motor vehicles, pursuant to the jurisdiction
24 of the Corporation Commission, for a violation of this subsection.

1 If a person convicted of violating the provisions of this subsection
2 was issued a citation by a duly authorized employee of the
3 Corporation Commission, the fine herein levied shall be apportioned
4 as provided in Section 1167 of this title.

5 B. Except as otherwise authorized by law, it shall be unlawful
6 to:

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

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

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

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

22 5. Purchase identification, manufactured home registration
23 receipt, manufactured home registration decal or excise tax receipt
24 on an assigned certificate of title.

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

3 C. In the event a new vehicle is not registered within thirty
4 (30) days from date of purchase, the penalty for the failure of the
5 owner of the vehicle to register the vehicle within thirty (30) days
6 shall be ~~Twenty five Dollars (\$25.00)~~ One Dollar (\$1.00) per day;
7 provided, that in no event shall the penalty exceed ~~an amount equal~~
8 ~~to the license fee~~ 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 State Highway
15 Construction and Maintenance Fund. The penalty for new commercial
16 vehicles shall be equal to the license fee for such vehicles.

17 If a used vehicle is brought into Oklahoma by a resident of this
18 state and is not registered within thirty (30) days, a penalty of
19 ~~twenty five cents (\$0.25)~~ One Dollar (\$1.00) per day shall be
20 charged from the date of entry to the date of registration, ~~such~~
21 ~~penalty to accrue for thirty (30) days, upon failure to register, at~~
22 ~~the end of which time the penalty shall be Twenty five Dollars~~
23 ~~(\$25.00);~~ provided, that in no event shall the penalty exceed an
24

1 ~~amount equal to the license fee~~ One Hundred Dollars (\$100.00). Of
2 each dollar penalty collected pursuant to this subsection:

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

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

7 3. Fifty cents (\$0.50) shall be deposited in the State Highway
8 Construction and Maintenance Fund. The penalty for used commercial
9 vehicles shall be equal to the license fee for such vehicles.

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

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

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

3 2. Golf carts;

4 3. Go-carts; and

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

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

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

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

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

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

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

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

13 SECTION 5. AMENDATORY 68 O.S. 2001, Section 2102, as
14 last amended by Section 12, Chapter 98, O.S.L. 2008 (68 O.S. Supp.
15 2008, Section 2102), is amended to read as follows:

16 Section 2102. A. It is hereby declared to be the purpose of
17 this article to provide funds for general governmental functions of
18 state government.

19 B. All revenue derived under this article shall be apportioned
20 and distributed by the Oklahoma Tax Commission as provided for in
21 Section 1104 of Title 47 of the Oklahoma Statutes, except as
22 provided in subsection A of Section 2103 of this title and all
23 revenue derived from transfers of legal ownership of all-terrain
24 vehicles or motorcycles used exclusively off roads and highways

1 which occur on or after July 1, 2005 and transfers of utility
2 vehicles used exclusively off roads and highways which occur on or
3 after July 1, 2008, shall be apportioned as provided for in Section
4 1353 of this title.

5 SECTION 6. AMENDATORY 68 O.S. 2001, Section 2103, as
6 last amended by Section 11, Chapter 168, O.S.L. 2008 (68 O.S. Supp.
7 2008, Section 2103), is amended to read as follows:

8 Section 2103. A. 1. Except as otherwise provided in Sections
9 2101 through 2108 of this title, there shall be levied an excise tax
10 upon the transfer of legal ownership of any vehicle registered in
11 this state and upon the use of any vehicle registered in this state
12 and upon the use of any vehicle registered for the first time in
13 this state. Except for persons that possess an agricultural
14 exemption pursuant to Section 1358.1 of this title, the excise tax
15 shall be levied upon transfers of legal ownership of all-terrain
16 vehicles and motorcycles used exclusively off roads and highways
17 which occur on or after July 1, 2005 and upon transfers of legal
18 ownership of utility vehicles used exclusively off roads and
19 highways which occur on or after July 1, 2008. The excise tax for
20 new and used all-terrain vehicles, utility vehicles and motorcycles
21 used exclusively off roads and highways shall be levied at four and
22 one-half percent (4 1/2%) of the actual sales price of each new and
23 used all-terrain vehicle and motorcycle used exclusively off roads
24 and highways before any discounts or credits are given for a trade-

1 in. Provided, the minimum excise tax assessment for such all-
2 terrain vehicles, utility vehicles and motorcycles used exclusively
3 off roads and highways shall be Five Dollars (\$5.00). The excise
4 tax for new vehicles shall be levied at three and one-fourth percent
5 (3 1/4%) of the value of each new vehicle. The excise tax for used
6 vehicles shall be as follows:

7 a. from October 1, 2000, until June 30, 2001, Twenty
8 Dollars (\$20.00) on the first One Thousand Dollars
9 (\$1,000.00) or less of value of such vehicle, and
10 three and one-fourth percent (3 1/4%) of the remaining
11 value of such vehicle,

12 b. for the year beginning July 1, 2001, and ending June
13 30, 2002, Twenty Dollars (\$20.00) on the first One
14 Thousand Two Hundred Fifty Dollars (\$1,250.00) 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, and

18 c. for the year beginning July 1, 2002, and all
19 subsequent years, Twenty Dollars (\$20.00) on the first
20 One Thousand Five Hundred Dollars (\$1,500.00) or less
21 of value of such vehicle, and three and one-fourth
22 percent (3 1/4%) of the remaining value of such
23 vehicle.

24

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

3 a. truck or truck-tractor registered under the provisions
4 of subsection A of Section 1133 of Title 47 of the
5 Oklahoma Statutes, for a laden weight or combined
6 laden weight of fifty-five thousand (55,000) pounds or
7 more,

8 b. trailer or semitrailer registered under subsection C
9 of Section 1133 of Title 47 of the Oklahoma Statutes,
10 which is primarily designed to transport cargo over
11 the highways of this state and generally recognized as
12 such, and

13 c. frac tank, as defined by Section 54 of Title 17 of the
14 Oklahoma Statutes, and registered under subsection C
15 of Section 1133 of Title 47 of the Oklahoma Statutes.

16 Except for frac tanks, the excise tax levied pursuant to this
17 paragraph shall not apply to special mobilized machinery, trailers,
18 or semitrailers manufactured, modified or remanufactured for the
19 purpose of providing services other than transporting cargo over the
20 highways of this state. The excise tax levied pursuant to this
21 paragraph shall also not apply to pickup trucks, vans, or sport
22 utility vehicles.

23 3. The tax levied pursuant to this section shall be due at the
24 time of the transfer of legal ownership or first registration in

1 this state of such vehicle; provided, the tax shall not be due at
2 the time of the issuance of a certificate of title for an all-
3 terrain vehicle, utility vehicle or motorcycle used exclusively off
4 roads and highways which is not required to be registered but which
5 the owner chooses to register pursuant to the provisions of
6 subsection B of Section 1115.3 of Title 47 of the Oklahoma Statutes,
7 and shall be collected by the Oklahoma Tax Commission or Corporation
8 Commission, as applicable, or an appointed motor license agent, at
9 the time of the issuance of a certificate of title for any such
10 vehicle. In the event an excise tax is collected on the transfer of
11 legal ownership or use of the vehicle during any calendar year, then
12 an additional excise tax must be collected upon all subsequent
13 transfers of legal ownership. In computing the motor vehicle excise
14 tax, the amount collected shall be rounded to the nearest dollar.
15 The excise tax levied by this section shall be delinquent from and
16 after the thirtieth day after the legal ownership or possession of
17 any vehicle is obtained. Any person failing or refusing to pay the
18 tax as herein provided on or before date of delinquency shall pay in
19 addition to the tax a penalty of ~~twenty-five cents (\$0.25)~~ One
20 Dollar (\$1.00) per day for each day of delinquency, but such penalty
21 shall in no event exceed the amount of the tax. Of each dollar
22 penalty collected pursuant to this subsection:
23 1. Twenty-five cents (\$0.25) shall be apportioned as provided
24 in Section 1104 of this title;

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

3 3. Fifty cents (\$0.50) shall be deposited in the State Highway
4 Construction and Maintenance Fund.

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

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

- 22 1. Husband and wife;
23 2. Parent and child; or
24

1 3. An individual and an express trust which that individual or
2 the spouse, child or parent of that individual has a right to
3 revoke.

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

6 a. a new original vehicle which is stolen from the
7 purchaser/registrant within ninety (90) days of the
8 date of purchase of the original vehicle as certified
9 by a police report or other documentation as required
10 by the Tax Commission, or

11 b. a defective new original vehicle returned by the
12 purchaser/registrant to the seller within six (6)
13 months of the date of purchase of the defective new
14 original vehicle as certified by the manufacturer.

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

20 E. Despite any other definitions of the terms "new vehicle" and
21 "used vehicle", to the contrary, contained in any other law, the
22 term "new vehicle" as used in this section shall also include any
23 vehicle of the latest manufactured model which is owned or acquired
24 by a licensed used motor vehicle dealer which has not previously

1 | been registered in this state and upon which the motor vehicle
2 | excise tax as set forth in this section has not been paid. However,
3 | upon the sale or transfer by a licensed used motor vehicle dealer
4 | located in this state of any such vehicle which is the latest
5 | manufactured model, the vehicle shall be considered a used vehicle
6 | for purposes of determining excise tax.

7 | SECTION 7. This act shall become effective November 1, 2009.

8 | Passed the Senate the 3rd day of March, 2009.

9 |

10 |

Presiding Officer of the Senate

11 |

12 | Passed the House of Representatives the ____ day of _____,
13 | 2009.

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Presiding Officer of the House
of Representatives

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