

ESB 658

THE HOUSE OF REPRESENTATIVES
Monday, April 13, 2009

ENGROSSED

Senate Bill No. 658

As Amended

ENGROSSED SENATE BILL NO. 658 - By: ALDRIDGE of the Senate and NELSON of the House.

(motor vehicles and revenue and taxation – penalty for failure to register –
effective date)

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

4 Section 1115. A. Unless provided otherwise by statute, the following vehicles shall
5 be registered annually: manufactured homes, vehicles registered with a permanent
6 nonexpiring license plate pursuant to Section 1113 of this title, and commercial vehicles
7 registered pursuant to the installment plan provided in subsection H of Section 1133 of
8 this title. The following schedule shall apply for such vehicle purchased in this state or
9 brought into this state by residents of this state:

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

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

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

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

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

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

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

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

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

13 4. Effective January 1, 2004, all motorcycles and mopeds shall be registered on a
14 staggered system of registration. The Oklahoma Tax Commission shall notify in writing,
15 prior to December 1, 2003, all owners of motorcycles or mopeds registered as of such
16 date, who shall have a one-time option of registering for a period of not less than three (3)
17 months nor greater than fifteen (15) months. Subsequent renewals for these registrants
18 will be for twelve (12) months, expiring on the last day of the month chosen by the
19 registrant under the one-time option as provided herein. All motorcycles and mopeds
20 registered pursuant to new applications received on or after December 1, 2003, shall also
21 be registered pursuant to the provisions of this paragraph.

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

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

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

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

19 4. Except as provided in subsection H of Section 1133 of this title, for all other
20 vehicles a penalty shall be assessed after the last day of the month following the
21 expiration date. A penalty of ~~twenty-five cents (\$0.25)~~ One Dollar (\$1.00) per day shall
22 be added to the license fee of such vehicle ~~and shall accrue for three (3) months.~~

1 ~~Thereafter, the penalty shall be Twenty-five Dollars (\$25.00), provided that the penalty~~
2 ~~shall not exceed the amount equal to the license fee of such vehicle, provided that the~~
3 ~~penalty shall not exceed One Hundred Dollars (\$100.00). Of each dollar penalty collected~~
4 ~~pursuant to this subsection:~~

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

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

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

10 D. In addition to all other penalties provided in the Oklahoma Vehicle License and
11 Registration Act, the following penalties shall be imposed and collected by any
12 Enforcement Officer of the Corporation Commission upon finding any commercial vehicle
13 being operated in violation of the provisions of the Oklahoma Vehicle License and
14 Registration Act.

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

17 1. A penalty of not less than Fifty Dollars (\$50.00) shall be imposed upon any
18 person found to be operating a commercial vehicle sixty (60) days after the end of the
19 month in which the license plate or registration credentials expire without the current
20 year license plate or registration credential displayed. Such penalty shall not exceed the
21 amount established by the Corporation Commission pursuant to the provisions of

1 subsection A of Section 1167 of this title. Revenue from such penalties shall be
2 apportioned as provided in Section 1167 of this title;

3 2. A penalty of not less than Fifty Dollars (\$50.00) shall be imposed for any person
4 operating a commercial vehicle subject to the provisions of Section 1120 or Section 1133
5 of this title without the proper display of, or, carrying in such commercial vehicle, the
6 identification credentials issued by the Corporation Commission as evidence of payment
7 of the fee or tax as provided in Section 1120 or Section 1133 of this title. Such penalty
8 shall not exceed the amount established by the Corporation Commission pursuant to the
9 provisions of subsection A of Section 1167 of this title. Revenue from such penalties shall
10 be apportioned as provided in Section 1167 of this title; and

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

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

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

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

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

7 Such penalty shall not exceed the amount established by the Corporation

8 Commission pursuant to the provisions of subsection A of Section 1167 of this title.

9 Revenue from such penalties shall be apportioned as provided in Section 1167 of this
10 title.

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

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

21 Section 1132. A. For all vehicles, unless otherwise specifically provided by the
22 Oklahoma Vehicle License and Registration Act, a registration fee shall be assessed at

1 the time of initial registration by the owner and annually thereafter, for the use of the
2 avenues of public access within this state in the following amounts:

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

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

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

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

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

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

15 B. For all-terrain vehicles and motorcycles used exclusively for use off roads or
16 highways purchased on or after July 1, 2005, and for all-terrain vehicles and motorcycles
17 used exclusively for use off roads or highways purchased prior to July 1, 2005, which the
18 owner chooses to register pursuant to the provisions of Section 1115.3 of this title, an
19 initial and nonrecurring registration fee of Eleven Dollars (\$11.00) shall be assessed at
20 the time of initial registration by the owner. Nine Dollars (\$9.00) of the registration fee
21 shall be deposited in the Oklahoma Tax Commission Reimbursement Fund. Two Dollars
22 (\$2.00) of the registration fee shall be retained by the motor license agent. The fees

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

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

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

17 2. A defective new original vehicle returned by the purchaser/registant to the
18 seller within six (6) months of the date of purchase of the defective new original vehicle
19 as certified by the manufacturer.

20 The credit shall be in the amount of the fee for registration which was paid for the
21 new original vehicle and shall be applied to the registration fee for the replacement
22 vehicle. In no event will the credit be refunded.

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

9 F. In the event ~~the~~ a new or used vehicle is not registered, titled and tagged within
10 thirty (30) days from the date of transfer of ownership, the penalty for the failure of the
11 owner of the vehicle to register the vehicle within thirty (30) days shall be ~~twenty-five~~
12 ~~cents (\$0.25)~~ One Dollar (\$1.00) per day, provided that in no event shall the penalty
13 exceed ~~Twenty-five Dollars (\$25.00)~~ One Hundred Dollars (\$100.00). Of each dollar
14 penalty collected pursuant to this subsection:

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

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

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

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

1 Section 1141.1 A. Each motor license agent shall be entitled to retain the following
2 amounts from the taxes and fees collected by such agent to be used to fund the operation
3 of the office of such motor license agent subject to the provisions of Sections 1140 through
4 1147 of this title:

5 1. Beginning July 1, 2005, Two Dollars and eighty-one cents (\$2.81) for each vehicle
6 registered and for each special license plate issued pursuant to the Oklahoma Vehicle
7 License and Registration Act. Beginning July 1, 2006, and thereafter, Three Dollars and
8 fifty-six cents (\$3.56) for each vehicle registered and for each special license plate issued
9 pursuant to the Oklahoma Vehicle License and Registration Act;

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

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

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

17 5. Beginning October 1, 2000, three percent (3%) of the vehicle excise tax collected
18 pursuant to Section 2103 of Title 68 of the Oklahoma Statutes. Beginning July 1, 2001,
19 each motor license agent shall be entitled to retain three and one hundred twenty-five
20 one-thousandths percent (3.125%) of the vehicle excise tax collected pursuant to Section
21 2103 of Title 68 of the Oklahoma Statutes. Beginning July 1, 2002, and for all
22 subsequent years, each motor license agent shall be entitled to retain three and twenty-

1 five one-hundredths percent (3.25%) of the vehicle excise tax collected pursuant to
2 Section 2103 of Title 68 of the Oklahoma Statutes. However, beginning July 1, 2003, the
3 Legislature shall annually review the percentage to be retained by the motor license
4 agents pursuant to this paragraph to determine whether such percentage should be
5 adjusted;

6 6. Four percent (4%) of the excise tax collected on the transfer of boats and motors
7 pursuant to the Oklahoma Statutes;

8 7. Two Dollars (\$2.00) for each driver license, endorsement, identification license,
9 or renewal or duplicate issued pursuant to Section 6-101 et seq. of this title;

10 8. Two Dollars (\$2.00) for the recording of security interests as provided in Section
11 1110 of this title;

12 9. Two Dollars (\$2.00) for each inspection conducted pursuant to subsection L of
13 Section 1105 of this title;

14 10. Three Dollars (\$3.00) for each inspection conducted pursuant to subsection M of
15 Section 1105 of this title;

16 11. One Dollar (\$1.00) for each certificate of ownership filed pursuant to subsection
17 Q of Section 1105 of this title;

18 12. One Dollar (\$1.00) for each temporary permit issued pursuant to Section 1124
19 of this title;

20 13. One Dollar and fifty cents (\$1.50) for processing each proof of financial
21 responsibility, driver license information, insurance verification information, and other
22 additional information as provided in Section 7-602 of this title;

1 14. The mailing fees and registration fees provided in Sections 1131 and 1140 of
2 this title;

3 15. The notary fee provided in Section 1143 of this title;

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

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

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

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

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

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

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

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

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

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

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

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

17 3. To procure from another state or country, or display upon any vehicle owned by
18 such person within this state, except as otherwise provided in the Oklahoma Vehicle
19 License and Registration Act, any license plate issued by any state or country other than
20 this state, unless there shall be displayed upon such vehicle at all times the current
21 license plate and decal assigned to it by the Oklahoma Tax Commission or the
22 Corporation Commission or the vehicle shall display evidence that the vehicle is

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

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

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

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

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

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

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

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

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

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

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

20 14. To operate any vehicle in violation of the provisions of Sections 7-600 through 7-
21 606 of this title while displaying a yearly decal issued to the owner who has filed an

1 affidavit with the appropriate motor license agent in accordance with Section 7-607 of
2 this title.

3 Any person convicted of violating any provision of this subsection, other than
4 paragraph 3 of this subsection, shall be deemed guilty of a misdemeanor and upon
5 conviction shall be punished by a fine not to exceed Five Hundred Dollars (\$500.00). Any
6 person convicted of violating the provisions of paragraph 3 of this subsection shall be
7 deemed guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not
8 less than One Hundred Dollars (\$100.00) and not more than Five Hundred Dollars
9 (\$500.00) and shall be required to obtain an Oklahoma license plate. Employees of the
10 Corporation Commission may be authorized by the Corporation Commission to issue
11 citations to motor carriers or operators of commercial motor vehicles, pursuant to the
12 jurisdiction of the Corporation Commission, for a violation of this subsection. If a person
13 convicted of violating the provisions of this subsection was issued a citation by a duly
14 authorized employee of the Corporation Commission, the fine herein levied shall be
15 apportioned as provided in Section 1167 of this title.

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

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

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

UNDERLINED language denotes Amendments to present Statutes.
BOLD FACE CAPITALIZED language denotes Committee Amendments.
~~Strike thru~~ language denotes deletion from present Statutes.

1 3. Remove or alter a manufactured home registration receipt, manufactured home
2 registration decal or excise tax receipt attached to a certificate of title or attach such
3 receipts to a certificate of title with the intent to misrepresent the payment of the
4 required excise tax and registration fees;

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

8 5. Purchase identification, manufactured home registration receipt, manufactured
9 home registration decal or excise tax receipt on an assigned certificate of title.

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

12 C. In the event a new vehicle is not registered within thirty (30) days from date of
13 purchase, the penalty for the failure of the owner of the vehicle to register the vehicle
14 within thirty (30) days shall be ~~Twenty-five Dollars (\$25.00)~~ One Dollar (\$1.00) per day;
15 provided, that in no event shall the penalty exceed ~~an amount equal to the license fee~~
16 One Hundred Dollars (\$100.00). Of each dollar penalty collected pursuant to this
17 subsection:

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

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

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

4 If a used vehicle is brought into Oklahoma by a resident of this state and is not
5 registered within thirty (30) days, a penalty of ~~twenty-five cents (\$0.25)~~ One Dollar
6 (\$1.00) per day shall be charged from the date of entry to the date of registration, ~~such~~
7 ~~penalty to accrue for thirty (30) days, upon failure to register, at the end of which time~~
8 ~~the penalty shall be Twenty-five Dollars (\$25.00);~~ provided, that in no event shall the
9 penalty exceed ~~an amount equal to the license fee~~ One Hundred Dollars (\$100.00). Of
10 each dollar penalty collected pursuant to this subsection:

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

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

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

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

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

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

8 2. Golf carts;

9 3. Go-carts; and

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

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

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

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

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

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

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

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

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

20 B. All revenue derived under this article shall be apportioned and distributed by
21 the Oklahoma Tax Commission as provided for in Section 1104 of Title 47 of the
22 Oklahoma Statutes, except as provided in subsection A of Section 2103 of this title and

1 all revenue derived from transfers of legal ownership of all-terrain vehicles or
2 motorcycles used exclusively off roads and highways which occur on or after July 1, 2005
3 and transfers of utility vehicles used exclusively off roads and highways which occur on
4 or after July 1, 2008, shall be apportioned as provided for in Section 1353 of this title.

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

8 Section 2103. A. 1. Except as otherwise provided in Sections 2101 through 2108 of
9 this title, there shall be levied an excise tax upon the transfer of legal ownership of any
10 vehicle registered in this state and upon the use of any vehicle registered in this state
11 and upon the use of any vehicle registered for the first time in this state. Except for
12 persons that possess an agricultural exemption pursuant to Section 1358.1 of this title,
13 the excise tax shall be levied upon transfers of legal ownership of all-terrain vehicles and
14 motorcycles used exclusively off roads and highways which occur on or after July 1, 2005
15 and upon transfers of legal ownership of utility vehicles used exclusively off roads and
16 highways which occur on or after July 1, 2008. The excise tax for new and used all-
17 terrain vehicles, utility vehicles and motorcycles used exclusively off roads and highways
18 shall be levied at four and one-half percent (4 1/2%) of the actual sales price of each new
19 and used all-terrain vehicle and motorcycle used exclusively off roads and highways
20 before any discounts or credits are given for a trade-in. Provided, the minimum excise
21 tax assessment for such all-terrain vehicles, utility vehicles and motorcycles used
22 exclusively off roads and highways shall be Five Dollars (\$5.00). The excise tax for new

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1 vehicles shall be levied at three and one-fourth percent (3 1/4%) of the value of each new
2 vehicle. The excise tax for used vehicles shall be as follows:

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

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

- 16 a. truck or truck-tractor registered under the provisions of subsection A
17 of Section 1133 of Title 47 of the Oklahoma Statutes, for a laden
18 weight or combined laden weight of fifty-five thousand (55,000) pounds
19 or more,
- 20 b. trailer or semitrailer registered under subsection C of Section 1133 of
21 Title 47 of the Oklahoma Statutes, which is primarily designed to

1 transport cargo over the highways of this state and generally
2 recognized as such, and
3 c. frac tank, as defined by Section 54 of Title 17 of the Oklahoma
4 Statutes, and registered under subsection C of Section 1133 of Title 47
5 of the Oklahoma Statutes.

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

11 3. The tax levied pursuant to this section shall be due at the time of the transfer of
12 legal ownership or first registration in this state of such vehicle; provided, the tax shall
13 not be due at the time of the issuance of a certificate of title for an all-terrain vehicle,
14 utility vehicle or motorcycle used exclusively off roads and highways which is not
15 required to be registered but which the owner chooses to register pursuant to the
16 provisions of subsection B of Section 1115.3 of Title 47 of the Oklahoma Statutes, and
17 shall be collected by the Oklahoma Tax Commission or Corporation Commission, as
18 applicable, or an appointed motor license agent, at the time of the issuance of a
19 certificate of title for any such vehicle. In the event an excise tax is collected on the
20 transfer of legal ownership or use of the vehicle during any calendar year, then an
21 additional excise tax must be collected upon all subsequent transfers of legal ownership.
22 In computing the motor vehicle excise tax, the amount collected shall be rounded to the

1 nearest dollar. The excise tax levied by this section shall be delinquent from and after
2 the thirtieth day after the legal ownership or possession of any vehicle is obtained. Any
3 person failing or refusing to pay the tax as herein provided on or before date of
4 delinquency shall pay in addition to the tax a penalty of ~~twenty-five cents (\$0.25)~~ One
5 Dollar (\$1.00) per day for each day of delinquency, but such penalty shall in no event
6 exceed the amount of the tax. Of each dollar penalty collected pursuant to this
7 subsection:

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

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

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

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

1 not be subsequently collected at the end of the lease period if the lessee acquires
2 complete legal title of the vehicle.

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

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

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

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

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

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

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

11 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET,
12 dated 04-09-09 - DO PASS, As Amended.