

SB 1651

THE STATE SENATE  
Monday, February 22, 2010

Senate Bill No. 1651  
As Amended

SENATE BILL NO. 1651 - By: Aldridge of the Senate and Banz of the House.

[ revenue and taxation - Oklahoma Vehicle License and Registration Act - excise tax on motor vehicles - effective date ]

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

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

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

- 1. For the first through the fourth year of registration in this state or any other state, Eighty-five Dollars (\$85.00);
- 2. For the fifth through the eighth year of registration in this state or any other state, Seventy-five Dollars (\$75.00);
- 3. For the ninth through the twelfth year of registration in this state or any other state, Fifty-five Dollars (\$55.00);

1           4. For the thirteenth through the sixteenth year of  
2 registration in this state or any other state, Thirty-five Dollars  
3 (\$35.00); and

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

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

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

22           C. For utility vehicles used exclusively for use off roads or  
23 highways purchased on or after July 1, 2008, and for utility

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

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

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

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

22 The credit shall be in the amount of the fee for registration  
23 which was paid for the new original vehicle and shall be applied to

1 the registration fee for the replacement vehicle. In no event will  
2 the credit be refunded.

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

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

21 1. Twenty-five cents (\$0.25) shall be apportioned as provided  
22 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 (\$.50) shall be deposited in the General Revenue  
4 Fund for the fiscal year beginning on July 1, 2009, and for all  
5 subsequent fiscal years, shall be deposited in the State Highway  
6 Construction and Maintenance Fund.

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

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

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

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

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

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

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

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

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

21 The provisions of this subsection on temporary licenses shall  
22 apply to nonresidents who purchase a used motor vehicle, travel  
23 trailer or commercial trailer within this state that is to be

1 licensed in another state. The nonresident purchaser shall be  
2 allowed to operate the vehicle or trailer within the state with a  
3 temporary license plate for a period not to exceed thirty (30) days  
4 from date of purchase. Any nonresident purchaser found to be  
5 operating a used motor vehicle, travel trailer or commercial trailer  
6 within this state after thirty (30) days shall be subject to the  
7 registration fees of this state upon the same terms and conditions  
8 applying to residents of this state.

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

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

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

4 Section 1137.3 The purchaser of every new motor vehicle, travel  
5 trailer or commercial trailer shall register or license the same  
6 within thirty (30) days from the date of purchase. It shall be the  
7 responsibility of the selling dealer to place a temporary license  
8 plate, in size similar to the permanent Oklahoma license plate but  
9 of a weatherproof plastic-impregnated substance approved by the  
10 Oklahoma Motor Vehicle Commission, upon a new motor vehicle, travel  
11 trailer or commercial trailer when a transaction is completed for  
12 the sale of said vehicle or trailer and to provide the purchaser of  
13 the vehicle, within ten (10) business days from the date of purchase  
14 or the official notary date on such documents, whichever is greater,  
15 with the documentation necessary to register the vehicle as required  
16 by Sections 1115, 1132 and 1151 of this title and for the payment of  
17 excise tax as required by Section 2103 of Title 68 of the Oklahoma  
18 Statutes. The notary date on such documents shall not be more than  
19 thirty (30) days after the actual purchase date. The delivery of  
20 documentation by the purchaser shall be considered complete when  
21 such documents are delivered in person to the purchaser or when  
22 mailed to the address provided by the purchaser by certified mail,  
23 with post office receipt secured. If the documentation is not

1 provided by the selling dealer within ten (10) business days from  
2 the date of purchase or the official notary date on such documents,  
3 whichever is later, the selling dealer shall be liable to reimburse  
4 the purchaser, upon purchaser's written request, for any penalty for  
5 delinquent registration pursuant to subsection F of Section 1132 or  
6 subsection C of Section 1151 of this title and any penalty for  
7 delinquent payment of excise tax as required by Section 2103 of  
8 Title 68 of the Oklahoma Statutes and for reissuance of a temporary  
9 license plate every thirty (30) days until such documentation is  
10 delivered. Except for cab and chassis trucks, the temporary license  
11 plate under this section shall be placed at the location provided  
12 for the permanent motor vehicle license plate. The purchaser of a  
13 new cab and chassis truck may place the temporary license plate  
14 under this section in the rear window. Said temporary license plate  
15 shall show the dealer's license number which is issued to him or her  
16 each year by the Oklahoma Tax Commission, the date the new motor  
17 vehicle, travel trailer or commercial trailer was purchased and the  
18 company name of the selling dealer. The Oklahoma Motor Vehicle  
19 Commission is hereby directed to develop a temporary license plate  
20 design to incorporate these requirements in a manner that will  
21 permit law enforcement personnel to readily identify the dealer  
22 license number and date of the vehicle purchase. The Motor Vehicle  
23 Commission is further authorized to develop additional requirements

1 and parameters designed to discourage or prevent illegal duplication  
2 and use of the temporary license plate. On or before thirty (30)  
3 days from the date of purchase of a new motor vehicle, travel  
4 trailer or commercial trailer, said temporary license plate shall be  
5 removed and replaced with a permanent, current Oklahoma license  
6 plate. Use of said temporary license plate by a licensed dealer for  
7 other than the purpose of normally doing business shall constitute  
8 grounds for revocation of the dealer's license.

9 It shall be unlawful for any licensed dealer of new motor  
10 vehicles, travel trailers or commercial trailers to procure the  
11 registration and licensing of any new motor vehicle, travel trailer  
12 or commercial trailer sold by such licensed dealer or to act as the  
13 agent for such purchaser in the procurement of said registration and  
14 licensing. The license of any licensed dealer of new motor  
15 vehicles, travel trailers or commercial trailers violating the  
16 provisions of this section shall be revoked.

17 SECTION 4. AMENDATORY 47 O.S. 2001, Section 1151, as  
18 last amended by Section 4, Chapter 443, O.S.L. 2009 (47 O.S. Supp.  
19 2009, Section 1151), is amended to read as follows:

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

22 1. To lend or to sell to, or knowingly permit the use of by,  
23 one not entitled thereto any certificate of title, license plate or

1 decal issued to or in the custody of the person so lending or  
2 permitting the use thereof;

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

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

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

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

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

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

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

21       9. To operate a vehicle upon the highways of this state after  
22 the registration deadline for that vehicle without a proper license

1 plate, as prescribed by the Oklahoma Vehicle License and  
2 Registration Act, for the current year;

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

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

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

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

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

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

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

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

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

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

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

12           5. Purchase identification, manufactured home registration  
13 receipt, manufactured home registration decal or excise tax receipt  
14 on an assigned certificate of title.

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

17           C. In the event a new vehicle is not registered within thirty  
18 (30) days from date of purchase, the penalty for the failure of the  
19 owner of the vehicle to register the vehicle within thirty (30) days  
20 shall be One Dollar (\$1.00) per day; provided, that in no event  
21 shall the penalty exceed One Hundred Dollars (\$100.00). Of each  
22 dollar penalty collected 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 (\$0.50) shall be deposited in the General  
6 Revenue Fund for the fiscal year beginning on July 1, 2009, and for  
7 all subsequent fiscal years, shall be deposited in the State Highway  
8 Construction and Maintenance Fund. The penalty for new commercial  
9 vehicles shall be equal to the license fee for such vehicles.

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

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 One Dollar (\$1.00) per day shall be charged from the date of entry  
20 to the date of registration; provided, that in no event shall the  
21 penalty exceed One Hundred Dollars (\$100.00). Of each dollar  
22 penalty collected 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 (\$0.50) shall be deposited in the General  
6 Revenue Fund for the fiscal year beginning on July 1, 2009, and for  
7 all subsequent fiscal years, 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

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.

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

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

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

15 SECTION 5. AMENDATORY 68 O.S. 2001, Section 2103, as  
16 last amended by Section 6, Chapter 443, O.S.L. 2009 (68 O.S. Supp.  
17 2009, Section 2103), is amended to read as follows:

18 Section 2103. A. 1. Except as otherwise provided in Sections  
19 2101 through 2108 of this title, there shall be levied an excise tax  
20 upon the transfer of legal ownership of any vehicle registered in  
21 this state and upon the use of any vehicle registered in this state  
22 and upon the use of any vehicle registered for the first time in  
23 this state. Except for persons that possess an agricultural

1 exemption pursuant to Section 1358.1 of this title, the excise tax  
2 shall be levied upon transfers of legal ownership of all-terrain  
3 vehicles and motorcycles used exclusively off roads and highways  
4 which occur on or after July 1, 2005, and upon transfers of legal  
5 ownership of utility vehicles used exclusively off roads and  
6 highways which occur on or after July 1, 2008. The excise tax for  
7 new and used all-terrain vehicles, utility vehicles and motorcycles  
8 used exclusively off roads and highways shall be levied at four and  
9 one-half percent (4 1/2%) of the actual sales price of each new and  
10 used all-terrain vehicle and motorcycle used exclusively off roads  
11 and highways before any discounts or credits are given for a trade-  
12 in. Provided, the minimum excise tax assessment for such all-  
13 terrain vehicles, utility vehicles and motorcycles used exclusively  
14 off roads and highways shall be Five Dollars (\$5.00). The excise  
15 tax for new vehicles shall be levied at three and one-fourth percent  
16 (3 1/4%) of the value of each new vehicle. The excise tax for used  
17 vehicles shall be as follows:

18           a. from October 1, 2000, until June 30, 2001, Twenty  
19                   Dollars (\$20.00) on the first One Thousand Dollars  
20                   (\$1,000.00) or less of value of such vehicle, and  
21                   three and one-fourth percent (3 1/4%) of the remaining  
22                   value of such vehicle,

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

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

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

1 the highways of this state and generally recognized as  
2 such, and

3 c. frac tank, as defined by Section 54 of Title 17 of the  
4 Oklahoma Statutes, and registered under subsection C  
5 of Section 1133 of Title 47 of the Oklahoma Statutes.

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

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

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

14 ~~1. Twenty five~~

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

17 ~~2. Twenty five~~

18 b. twenty-five cents (\$0.25) shall be retained by the  
19 motor license agent~~+~~, and

20 ~~3. Fifty~~

21 c. fifty cents (\$0.50) shall be deposited in the General  
22 Revenue Fund for the fiscal year beginning on July 1,  
23 2009, and for all subsequent fiscal years, shall be

1 deposited in the State Highway Construction and  
2 Maintenance Fund.

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

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

1 for the new original vehicle and shall be applied to the excise tax  
2 due on the replacement vehicle. In no event shall the credit be  
3 refunded.

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

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

16 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 2-16-10 - DO PASS,  
17 As Amended and Coauthored.