

1 STATE OF OKLAHOMA

2 2nd Session of the 53rd Legislature (2012)

3 COMMITTEE SUBSTITUTE  
4 FOR ENGROSSED

5 SENATE BILL NO. 1678

By: Schulz of the Senate

and

Wright of the House

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9 COMMITTEE SUBSTITUTE

10 An Act relating to manufactured homes; amending 47  
11 O.S. 2011, Section 14-103D, which relates to moving  
12 or transporting a manufactured home; requiring  
13 Department of Public Safety to issue certain permit  
14 under specified circumstances; defining term;  
15 amending 68 O.S. 2011, Section 2813, which relates to  
16 ad valorem tax on manufactured homes; requiring  
17 county assessor to issue special waiver and  
18 commercial move affidavit under specified  
19 circumstances; requiring payment of taxes and fees  
20 within specified time period; requiring certain  
21 information; limiting total number of waivers in each  
22 county; defining term; and providing an effective  
23 date.

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

SECTION 1. AMENDATORY 47 O.S. 2011, Section 14-103D, is  
amended to read as follows:

Section 14-103D. A. No person shall transport or move a  
manufactured home on any public road or highway in this state,  
except as otherwise provided by law, without a permit issued

1 pursuant to the provisions of Sections 14-103A and 14-103C of this  
2 title and subsection B of this section, and without a current  
3 calendar year decal or current registration or a repossession  
4 affidavit issued pursuant to Sections 1110 and 1126 of this title.

5 B. In addition to the permit information required by the  
6 provisions of Sections 14-103A and 14-103C of this title, the permit  
7 shall also include the following:

8 1. The name of the owner of the manufactured home;

9 2. The serial number or identification number of the  
10 manufactured home;

11 3. A legal description or the physical address of the location  
12 from which the manufactured home is to be moved;

13 4. A legal description or the physical address of the location  
14 to which the manufactured home is to be moved; and

15 5. The name of the firm or individual repossessing the  
16 manufactured home as it appears on the repossession affidavit, if  
17 the movement is for repossession purposes and the repossession  
18 affidavit is being used in lieu of current license plate and decal,  
19 as provided in subsection E of Section 1113 of this title.

20 C. Except as otherwise provided by law, the Department of  
21 Public Safety shall not issue a permit to any person to transport or  
22 move a manufactured home without a current calendar year decal or  
23 current registration; provided:

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1 1. Upon proof of possession of a dealer or in-transit license  
2 plate, issued by the Oklahoma Tax Commission according to the  
3 provisions of subsection D of Section 1128 of this title, the  
4 Department of Public Safety shall issue a permit to the holder of  
5 such license; ~~and~~

6 2. The Department shall issue a permit to the holder of a  
7 perfected security interest in a manufactured home, or a licensed  
8 representative thereof, pursuant to a lawful repossession of the  
9 manufactured home, if the holder or representative is bonded by the  
10 state, to move the manufactured home to a secure location with a  
11 repossession affidavit; provided, all registration fees, excise  
12 taxes or ad valorem taxes due on such home shall be required to be  
13 paid within thirty (30) days of the issuance of the permit; and

14 3. The Department shall issue a permit to transport or move a  
15 manufactured home used for commercial purposes during the second  
16 through the sixth of the first month of the following calendar year  
17 if the applicant can provide a special waiver and a commercial move  
18 affidavit authorized pursuant to Section 2813 of Title 68 of the  
19 Oklahoma Statutes. As used in this paragraph, "manufactured home  
20 used for commercial purposes" means a manufactured home owned by any  
21 lawfully recognized business entity the primary purpose of which is  
22 to provide temporary housing for the employees or contractors of  
23 such business entity.

1 D. For the purposes of subsections A and C of this section, a  
2 manufactured home registration receipt and Manufactured Home  
3 Registration Decal attached to a certificate of title for a  
4 manufactured home or receipts and decal as authorized by subsection  
5 C of Section 1117 of this title shall be evidence of payment of the  
6 excise tax and registration fees required pursuant to the provisions  
7 of Section 1135 of this title and the Ad Valorem Tax Code.

8 E. The Department of Public Safety shall notify the Oklahoma  
9 Tax Commission, the county assessor of the county from which the  
10 manufactured home is to be moved and the county assessor of the  
11 county in which the manufactured home is to be moved of any permits  
12 issued pursuant to the provisions of this section.

13 SECTION 2. AMENDATORY 68 O.S. 2011, Section 2813, is  
14 amended to read as follows:

15 Section 2813. A. On the first day of January of each year, the  
16 county assessor of the county in which a manufactured home is  
17 located shall list, assess and tax such manufactured home as  
18 required by the provisions of Section 2812 of this title and the Ad  
19 Valorem Tax Code, ~~Section 2801 et seq. of this title.~~

20 B. In addition to the other requirements prescribed by law for  
21 the listing and assessing of real property pursuant to the  
22 provisions of the Ad Valorem Tax Code, when listing the value of  
23 real property on which a manufactured home is located and owned by  
24 the person owning the manufactured home and when listing the value

1 of the improvements thereon, the county assessor shall separately  
2 describe and identify the value of the manufactured home apart from  
3 other real property and the value of the other improvements thereon.  
4 The value of the real property, the manufactured home, and the other  
5 improvements shall be shown separately.

6 C. Except as authorized by subsection E of this section, when a  
7 manufactured home is moved, or whenever title to a manufactured home  
8 is transferred, any county treasurer shall collect all ad valorem  
9 taxes due for the current calendar year and all delinquent taxes due  
10 and owing prior to the change of title or location and shall issue a  
11 receipt of taxes paid, which shall be a Form 936, and a tax payment  
12 decal. These transactions may be handled by mail or facsimile  
13 transmission at the option of the taxpayer, except for tax payments  
14 which shall be handled either by mail or in person.

15 D. After issuance of a receipt of taxes paid and a decal  
16 pursuant to the provisions of subsection C of this section and after  
17 notification by the county treasurer of such payment, the county  
18 assessor of the county in which the manufactured home is located  
19 shall furnish to the county assessor of the county where the  
20 manufactured home is to be located, the following information:

- 21 1. The name of the owner of the manufactured home;
- 22 2. The serial number or identification number of the  
23 manufactured home;

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1           3. The registration number given to the manufactured home by  
2 the Oklahoma Tax Commission;

3           4. The address or legal description where the manufactured home  
4 is to be located;

5           5. The actual retail selling price of the manufactured home,  
6 excluding Oklahoma state taxes; and

7           6. Any other information necessary to enable the county  
8 assessor to list and assess the proper ad valorem taxes for the  
9 manufactured home for the following year.

10          E. 1. When lawfully repossessing a manufactured home which has  
11 been listed and assessed as real property pursuant to the provisions  
12 of subsection A of Section 2812 of this title, a holder of a  
13 perfected security interest in the home is authorized to pay the ad  
14 valorem taxes for the full current year and any registration fees or  
15 ad valorem taxes which may be due for any prior year on the  
16 manufactured home based on the assessed value of the home pursuant  
17 to the provisions of subsection B of this section apart from other  
18 real property and the other improvements thereon. When lawfully  
19 repossessing a manufactured home which has been listed and assessed  
20 as personal property pursuant to the provisions of subsection B of  
21 Section 2812 of this title, a holder of a perfected security  
22 interest in the home is authorized to pay the ad valorem taxes for  
23 the full current year and any registration fees or ad valorem taxes  
24 which may be due for any prior years. The county treasurer shall

1 issue a receipt of taxes paid to said holder and a decal showing the  
2 payment of such taxes. Such receipt shall be issued notwithstanding  
3 the existence of a tax sale certificate issued as a result of a tax  
4 sale to a purchaser of property upon which a manufactured home is  
5 located and for which the holder of a perfected security interest  
6 makes payment as authorized by this subsection. Such receipt shall  
7 be issued if the procedures prescribed by Section 3106 of this title  
8 are followed. If a tax sale certificate has been issued as required  
9 by law and the notice of sale contained the statement concerning the  
10 right of a secured party to repossess the manufactured home, the  
11 amount of taxes paid by the holder of the security interest shall be  
12 refunded to the holder of the tax sale certificate. The receipt  
13 shall be evidence of payment of the ad valorem taxes for purposes of  
14 obtaining a permit. The Department shall issue a permit immediately  
15 to the holder of a perfected security interest or licensed  
16 representative thereof, if the holder or representative is bonded by  
17 the state, to move the manufactured home to a secure location with a  
18 repossession affidavit. However, all excise taxes and ad valorem  
19 taxes due on such a manufactured home shall be required to be paid  
20 within thirty (30) days of the issuance of the permit. A  
21 certificate of title for a manufactured home shall not be issued  
22 pursuant to a repossession prior to the furnishing of proof  
23 satisfactory to the Oklahoma Tax Commission or motor license agent  
24 that all ad valorem taxes due have been paid. If the home is

1 subject to registration pursuant to the provisions of the Oklahoma  
2 Vehicle License and Registration Act, the holder of a perfected  
3 security interest in a manufactured home may repossess the  
4 manufactured home and transport the manufactured home within the  
5 state for the purpose of securing the property after registering the  
6 manufactured home pursuant to the provisions of Section 1113 or 1117  
7 of Title 47 of the Oklahoma Statutes.

8 2. The county assessor shall issue a special waiver and a  
9 commercial move affidavit for the second through the sixth day of  
10 the first month of the following year to allow a manufactured home  
11 which is used for commercial purposes to be moved during the first  
12 five (5) days in January without a Form 936 or a tax decal. All  
13 registration fees, excise taxes or ad valorem taxes due on the  
14 manufactured home shall be required to be paid within thirty (30)  
15 days of the issuance of the special waiver and commercial move  
16 affidavit. A business entity applying for a special waiver and a  
17 commercial move affidavit pursuant to this paragraph shall provide  
18 the county assessor with the information required by subsection B of  
19 Section 14-103D of Title 47 of the Oklahoma Statutes. No individual  
20 county assessor shall issue any business entity more than ten  
21 special waivers and commercial move affidavits in a calendar year.  
22 As used in this paragraph, "manufactured home used for commercial  
23 purposes" means a manufactured home owned by any lawfully recognized

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1 business entity the primary purpose of which is to provide temporary  
2 housing for the employees or contractors of such business entity.

3 F. 1. The decal shall be affixed to the manufactured home  
4 license plate as evidence of the ad valorem tax paid and shall  
5 remain on the license plate, which shall be affixed to the exterior  
6 of the manufactured home, while the manufactured home is in transit.

7 2. It shall be a misdemeanor for any person to transport or  
8 cause to be transported a manufactured home without the decal  
9 affixed as required by this section or without a special waiver and  
10 affidavit as provided in subsection E of this section.

11 3. The decal issued pursuant to subsection C of this section  
12 shall be of such size, color, design and numbering as the Tax  
13 Commission may direct. The tax payment decals shall be made with  
14 reflectionized material so as to provide effective and dependable  
15 brighteners during the service period for which the tax payment  
16 decal is issued. The Tax Commission shall issue such tax payment  
17 decals to the various county treasurers of the state in order for a  
18 manufactured home owner or reposessor to move the manufactured  
19 home.

20 SECTION 3. This act shall become effective January 1, 2013.

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22 53-2-10261 CJB 04/09/12

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