

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 COMMITTEE SUBSTITUTE  
4 FOR

5 SENATE BILL NO. 355

6 By: Rosino of the Senate

7 and

8 Sims of the House

9 COMMITTEE SUBSTITUTE

10 An Act relating to motor vehicles; creating the Peer-  
11 to-Peer Car Sharing Program Act; defining terms;  
12 requiring assumption of liability for certain losses  
13 or injuries; providing for actions resulting in  
14 nonliability; providing for minimum compulsory  
15 insurance coverage; stating certain parties charged  
16 with maintaining insurance coverage; requiring  
17 certain primary insurance coverage; providing for  
18 controlling insurance coverage for out-of-state  
19 accidents; providing for when certain entities assume  
20 primary liability; requiring certain coverage and  
21 duty to defend; providing exceptions; requiring  
22 certain nondependence on other insurers; disallowing  
23 certain limits to liability and contracting; allowing  
24 for certain indemnification; providing for certain  
notice; making certain exclusions; allowing for  
certain insurance policy exclusions; stating the act  
does not invalidate, limit or restrict insurers from  
underwriting or the ability to cancel or nonrenew  
policies; requiring collection and verification of  
certain records; requiring retention of records;  
exempting owner from vicarious liability; providing  
for right to seek contribution; requiring certain  
insurable interest; providing for certain  
nonliability; allowing program to maintain certain  
policy coverages; requiring certain disclosures;  
stating certain requirements of car sharing program  
agreement; requiring certain recordkeeping; stating  
certain party responsibilities and requirements;

1 stating certain requirements of programs and owners;  
2 requiring verification of safety recalls; providing  
3 for certain nonuse of car; requiring certain notice;  
4 amending 68 O.S. 2011, Section 2110, as amended by  
5 Section 5, Chapter 316, O.S.L. 2012 (68 O.S. Supp.  
6 2020, Section 2110), which relates to rental tax;  
7 specifying rental tax shall not apply to certain  
8 shared vehicles; providing for collection of tax;  
9 defining terms; authorizing the Oklahoma Tax  
10 Commission to prescribe certain rules and  
11 regulations; providing for codification; and  
12 providing an effective date.

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

14 SECTION 1. NEW LAW A new section of law to be codified  
15 in the Oklahoma Statutes as Section 1050 of Title 47, unless there  
16 is created a duplication in numbering, reads as follows:

17 Sections 1 through 15 of this act shall be known and may be  
18 cited as the "Peer-to-Peer Car Sharing Program Act".

19 SECTION 2. NEW LAW A new section of law to be codified  
20 in the Oklahoma Statutes as Section 1051 of Title 47, unless there  
21 is created a duplication in numbering, reads as follows:

22 As used in the Peer-to-Peer Car Sharing Program Act:

23 1. "Peer-to-peer car sharing" or "sharing" means the authorized  
24 use of a vehicle by an individual other than the vehicle's owner  
through a peer-to-peer car sharing program;

2. "Peer-to-peer car sharing program" or "program" means a  
business platform that connects vehicle owners with drivers to  
enable the sharing of vehicles for financial consideration. A peer-

1 to-peer car sharing program is not engaged in "renting motor  
2 vehicles without a driver" in Oklahoma within the meaning of Section  
3 2110 of Title 68 of the Oklahoma Statutes, except as specifically  
4 provided in that section. A peer-to-peer car sharing program is not  
5 "engaged in the business of renting motor vehicles without drivers"  
6 under the provisions of Section 8-101 of Title 47 of the Oklahoma  
7 Statutes. A peer-to-peer car sharing program is not a service  
8 provider who is solely providing hardware or software as a service  
9 to a person or entity that is not effectuating payment of financial  
10 consideration for the use of a shared vehicle. A peer-to-peer car  
11 sharing program shall not be considered a transportation network  
12 company as defined in Section 1011 of Title 47 of the Oklahoma  
13 Statutes;

14 3. "Peer-to-peer car sharing program agreement" or "agreement"  
15 means the terms and conditions applicable to a shared vehicle owner  
16 and a shared vehicle driver that govern the use of a shared vehicle  
17 through a peer-to-peer car sharing program. A peer-to-peer car  
18 sharing program agreement is not a rental agreement within the  
19 meaning of Section 2110 of Title 68 of the Oklahoma Statutes, except  
20 as specifically provided in that section. A peer-to-peer car  
21 sharing program agreement is not an agreement to rent a motor  
22 vehicle without a driver under the provisions of Section 8-101 of  
23 Title 47 of the Oklahoma Statutes;

24

1       4. "Shared vehicle" or "vehicle" means a vehicle that is  
2 available for sharing through a peer-to-peer car sharing program. A  
3 shared vehicle is not a "motor vehicle that is rented" within the  
4 meaning of Section 2110 of Title 68 of the Oklahoma Statutes, except  
5 as specifically provided in that section. A shared vehicle is not a  
6 "motor vehicle engaged in the business of renting a motor vehicle  
7 without a driver" as described pursuant to Section 8-101 of Title 47  
8 of the Oklahoma Statutes;

9       5. "Shared vehicle driver" or "driver" means an individual who  
10 has been authorized to drive the shared vehicle by the shared  
11 vehicle owner under a car sharing program agreement;

12       6. "Shared vehicle owner" or "owner" means the registered owner,  
13 or a person or entity designated by the registered owner, of a  
14 vehicle made available for sharing to shared vehicle drivers through  
15 a peer-to-peer car sharing program;

16       7. "Car sharing delivery period" or "delivery period" means the  
17 period of time during which a shared vehicle is being delivered to  
18 the location of the car sharing start time, if applicable, as  
19 documented by the governing car sharing program agreement;

20       8. "Car sharing period" or "sharing period" means the period of  
21 time that commences with the car sharing delivery period or, if  
22 there is no car sharing delivery period, that commences with the car  
23 sharing start time and, in either case, ends at the car sharing  
24 termination time;

1       9. "Car sharing start time" or "start time" means the time when  
2 the shared vehicle becomes subject to the control of the shared  
3 vehicle driver, at or after the time the reservation of a shared  
4 vehicle is scheduled to begin, as documented in the records of a  
5 peer-to-peer car sharing program; and

6       10. "Car sharing termination time" or "termination time" means  
7 the earliest of the following events:

- 8           a. the expiration of the agreed-upon period of time  
9                established for the use of a shared vehicle according  
10              to the terms of the car sharing program agreement, if  
11              the shared vehicle is delivered to the location agreed  
12              upon in the car sharing program agreement,
- 13           b. when the shared vehicle is returned to a location as  
14              alternatively agreed upon by the shared vehicle owner  
15              and the shared vehicle driver as communicated through  
16              a peer-to-peer car sharing program agreement, which  
17              alternatively agreed upon location shall be  
18              incorporated into the car sharing program agreement,  
19              or
- 20           c. when the shared vehicle owner, or the shared vehicle  
21              owner's authorized designee, takes possession and  
22              control of the shared vehicle.

1 SECTION 3. NEW LAW A new section of law to be codified  
2 in the Oklahoma Statutes as Section 1052 of Title 47, unless there  
3 is created a duplication in numbering, reads as follows:

4 A. A peer-to-peer car sharing program shall assume liability,  
5 except as provided in subsection B of this section, of a shared  
6 vehicle owner for bodily injury or property damage to third parties  
7 or uninsured and underinsured motorist or personal injury protection  
8 losses during the car sharing period, in an amount stated in the  
9 peer-to-peer car sharing program agreement, which shall not be less  
10 than those set forth in Section 7-600 et seq. of Title 47 of the  
11 Oklahoma Statutes.

12 B. Notwithstanding the definition of "car sharing termination  
13 time" as set forth in Section 2 of this act, the assumption of  
14 liability under subsection A of this section shall not apply to any  
15 shared vehicle owner when a shared vehicle owner:

- 16 1. Makes an intentional or fraudulent material  
17 misrepresentation or omission to the peer-to-peer car sharing  
18 program before the car sharing period in which the loss occurred; or
- 19 2. Acts in concert with a shared vehicle driver who fails to  
20 return the shared vehicle pursuant to the terms of the car sharing  
21 program agreement.

22 C. Notwithstanding the definition of "car sharing termination  
23 time" as set forth in Section 2 of this act, the assumption of  
24 liability under subsection A of this section shall apply to bodily

1 injury, property damage, uninsured and underinsured motorist or  
2 personal injury protection losses by damaged third parties required  
3 by Section 7-600 et seq. of Title 47 of the Oklahoma Statutes.

4 SECTION 4. NEW LAW A new section of law to be codified  
5 in the Oklahoma Statutes as Section 1053 of Title 47, unless there  
6 is created a duplication in numbering, reads as follows:

7 A. A peer-to-peer car sharing program shall ensure that, during  
8 each car sharing period, the shared vehicle owner and the shared  
9 vehicle driver are insured under a motor vehicle liability insurance  
10 policy that provides insurance coverage in amounts no less than the  
11 minimum amounts set forth in Section 7-600 et seq. of Title 47 of  
12 the Oklahoma Statutes, and:

13 1. Recognizes that the shared vehicle insured under the policy  
14 is made available and used through a peer-to-peer car sharing  
15 program; or

16 2. Does not exclude use of a shared vehicle by a shared vehicle  
17 driver.

18 B. The insurance required under subsection A of this section  
19 may be satisfied by motor vehicle liability insurance maintained by:

20 1. A shared vehicle owner;

21 2. A shared vehicle driver;

22 3. A peer-to-peer car sharing program; or

23 4. Any combination of a shared vehicle owner, a shared vehicle  
24 driver and a peer-to-peer car sharing program.

1 C. The insurance required in subsection B of this section, that  
2 is satisfying the requirement of subsection A of this section, shall  
3 be primary during each car sharing period, and in the event that a  
4 claim occurs in another state with minimum financial responsibility  
5 limits higher than those provided pursuant to Section 7-600 et seq.  
6 of Title 47 of the Oklahoma Statutes, during the car sharing period,  
7 the coverage maintained under subsection E of this section shall  
8 satisfy the difference in minimum coverage amounts, up to the  
9 applicable policy limits.

10 D. The insurer, insurers, or peer-to-peer car sharing program  
11 providing coverage under subsection A or B of this section shall  
12 assume primary liability for a claim when:

13 1. A dispute exists as to who was in control of the shared  
14 motor vehicle at the time of the loss and the peer-to-peer car  
15 sharing program does not have available, did not retain, or fails to  
16 provide the information required by Section 5 of this act; or

17 2. A dispute exists as to whether the shared vehicle was  
18 returned to the alternatively agreed upon location as required under  
19 Section 2 of the Peer-to-Peer Car Sharing Program Act.

20 E. If insurance maintained by a shared vehicle owner or shared  
21 vehicle driver in accordance with subsection B of this section has  
22 lapsed or does not provide the required coverage, insurance  
23 maintained by a peer-to-peer car sharing program shall provide the  
24 coverage required by subsection A of this section beginning with the



1 first dollar of a claim and shall have the duty to defend such claim  
2 except under circumstances as set forth in subsection B of Section 3  
3 of this act.

4 F. Coverage under an automobile insurance policy maintained by  
5 the peer-to-peer car sharing program shall not be dependent on  
6 another automobile insurer first denying a claim, nor shall another  
7 automobile insurance policy be required to first deny a claim.

8 G. Nothing in the Peer-to-Peer Car Sharing Program Act shall:

9 1. Limit the liability of the peer-to-peer car sharing program  
10 for any act or omission of the program itself that results in injury  
11 to any person as a result of the use of a shared vehicle through a  
12 peer-to-peer car sharing program; or

13 2. Limit the ability of the peer-to-peer car sharing program  
14 to, by contract, seek indemnification from the shared vehicle owner  
15 or the shared vehicle driver for economic loss sustained by the  
16 peer-to-peer car sharing program resulting from a breach of the  
17 terms and conditions of the car sharing program agreement.

18 SECTION 5. NEW LAW A new section of law to be codified  
19 in the Oklahoma Statutes as Section 1054 of Title 47, unless there  
20 is created a duplication in numbering, reads as follows:

21 At the time a vehicle owner registers as a shared vehicle owner  
22 on a peer-to-peer car sharing program and prior to the time the  
23 shared vehicle owner makes a shared vehicle available for car  
24 sharing on the peer-to-peer car sharing program, the program shall

1 notify the shared vehicle owner that, if the shared vehicle has a  
2 lien against it, the use of the shared vehicle through a peer-to-  
3 peer car sharing program, including use without physical damage  
4 coverage, may violate the terms of the contract with the lienholder.

5 SECTION 6. NEW LAW A new section of law to be codified  
6 in the Oklahoma Statutes as Section 1055 of Title 47, unless there  
7 is created a duplication in numbering, reads as follows:

8 A. An authorized insurer that writes motor vehicle liability  
9 insurance in this state may exclude any and all coverage and the  
10 duty to defend or indemnify for any claim afforded under a shared  
11 vehicle owner's motor vehicle liability insurance policy including,  
12 but not limited to:

- 13 1. Liability coverage for bodily injury and property damage;
- 14 2. Personal injury protection coverage;
- 15 3. Uninsured and underinsured motorist coverage;
- 16 4. Medical payments coverage;
- 17 5. Comprehensive physical damage coverage; and
- 18 6. Collision physical damage coverage.

19 B. Nothing in the Peer-to-Peer Car Sharing Program Act shall  
20 invalidate or limit an exclusion contained in a motor vehicle  
21 liability insurance policy including any insurance policy in use or  
22 approved for use, that excludes coverage for motor vehicles made  
23 available for rent, sharing, hire or for any business use.

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1 C. Nothing in the Peer-to-Peer Car Sharing Program Act  
2 invalidates, limits or restricts an insurer's ability under existing  
3 law to underwrite any insurance policy. Nothing in the Peer-to-Peer  
4 Car Sharing Program Act invalidates, limits or restricts an  
5 insurer's ability under existing law to cancel and non-renew  
6 policies.

7 SECTION 7. NEW LAW A new section of law to be codified  
8 in the Oklahoma Statutes as Section 1056 of Title 47, unless there  
9 is created a duplication in numbering, reads as follows:

10 A peer-to-peer car sharing program shall collect and verify  
11 records pertaining to the use of a vehicle, including, but not  
12 limited to, times used, car sharing period pickup and drop off  
13 locations, fees paid by the shared vehicle driver and revenues  
14 received by the shared vehicle owner, and provide that information  
15 upon request to the shared vehicle owner, the shared vehicle owner's  
16 insurer or the shared vehicle driver's insurer to facilitate a claim  
17 coverage investigation, settlement, negotiation or litigation. The  
18 peer-to-peer car sharing program shall retain the records for a time  
19 period not less than the applicable personal injury statute of  
20 limitations.

21 SECTION 8. NEW LAW A new section of law to be codified  
22 in the Oklahoma Statutes as Section 1057 of Title 47, unless there  
23 is created a duplication in numbering, reads as follows:

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1 A peer-to-peer car sharing program and a shared vehicle owner  
2 shall be exempt from vicarious liability in accordance with 49  
3 U.S.C., Section 30106, and under any state or local law that imposes  
4 liability solely based on vehicle ownership.

5 SECTION 9. NEW LAW A new section of law to be codified  
6 in the Oklahoma Statutes as Section 1058 of Title 47, unless there  
7 is created a duplication in numbering, reads as follows:

8 A motor vehicle insurer that defends or indemnifies a claim  
9 against a shared vehicle that is excluded under the terms of its  
10 policy shall have the right to seek contribution against the motor  
11 vehicle insurer of the peer-to-peer car sharing program if the claim  
12 is:

- 13 1. Made against the shared vehicle owner or the shared vehicle  
14 driver for loss or injury that occurs during the car sharing period;  
15 and
- 16 2. Excluded under the terms of its policy.

17 SECTION 10. NEW LAW A new section of law to be codified  
18 in the Oklahoma Statutes as Section 1059 of Title 47, unless there  
19 is created a duplication in numbering, reads as follows:

20 A. Notwithstanding any other law, statute, rule or regulation  
21 to the contrary, a peer-to-peer car sharing program shall have an  
22 insurable interest in a shared vehicle during the car sharing  
23 period.

24

1 B. Nothing in this section shall create liability on a peer-to-  
2 peer car sharing program to maintain the coverage mandated by  
3 Section 4 of this act.

4 C. A peer-to-peer car sharing program may own and maintain as  
5 the named insured one or more policies of motor vehicle liability  
6 insurance that provide coverage for:

- 7 1. Liabilities assumed by the peer-to-peer car sharing program  
8 under a peer-to-peer car sharing program agreement;
- 9 2. Liability of the shared vehicle owner;
- 10 3. Damage or loss to the shared motor vehicle; or
- 11 4. Liability of the shared vehicle driver.

12 SECTION 11. NEW LAW A new section of law to be codified  
13 in the Oklahoma Statutes as Section 1060 of Title 47, unless there  
14 is created a duplication in numbering, reads as follows:

15 Each car sharing program agreement made in this state shall  
16 disclose to the shared vehicle owner and the shared vehicle driver:

- 17 1. Any right of the peer-to-peer car sharing program to seek  
18 indemnification from the shared vehicle owner or the shared vehicle  
19 driver for economic loss sustained by the peer-to-peer car sharing  
20 program resulting from a breach of the terms and conditions of the  
21 car sharing program agreement;
- 22 2. That a motor vehicle liability insurance policy issued to  
23 the shared vehicle owner for the shared vehicle, or to the shared  
24

1 vehicle driver, does not provide a defense or indemnification for  
2 any claim asserted by the peer-to-peer car sharing program;

3 3. That the peer-to-peer car sharing program's insurance  
4 coverage on the shared vehicle owner and the shared vehicle driver  
5 is in effect only during each car sharing period and that, for any  
6 use of the shared vehicle by the shared vehicle driver after the car  
7 sharing termination time, the shared vehicle driver and the shared  
8 vehicle owner may not have insurance coverage;

9 4. The daily rate, fees and, if applicable, any insurance or  
10 protection package costs that are charged to the shared vehicle  
11 owner or the shared vehicle driver;

12 5. That the shared vehicle owner's motor vehicle liability  
13 insurance may not provide coverage for a shared vehicle;

14 6. An emergency telephone number to personnel capable of  
15 fielding roadside assistance and other customer service inquiries;  
16 and

17 7. If there are conditions under which a shared vehicle driver  
18 must maintain a personal automobile insurance policy with certain  
19 applicable coverage limits on a primary basis in order to book a  
20 shared motor vehicle.

21 SECTION 12. NEW LAW A new section of law to be codified  
22 in the Oklahoma Statutes as Section 1061 of Title 47, unless there  
23 is created a duplication in numbering, reads as follows:

24

1 A. A peer-to-peer car sharing program may not enter into a  
2 peer-to-peer car sharing program agreement with a driver unless the  
3 driver who will operate the shared vehicle:

4 1. Holds a driver license issued under Section 6-101 et seq. of  
5 Title 47 of the Oklahoma Statutes that authorizes the driver to  
6 operate vehicles of the class of the shared vehicle;

7 2. Is a nonresident who:

8 a. has a driver license issued by the state or country of  
9 the driver's residence that authorizes the driver in  
10 that state or country to drive vehicles of the class  
11 of the shared vehicle, and

12 b. is at least the same age as that required of a  
13 resident to drive; or

14 3. Otherwise is specifically authorized by Section 6-101 et  
15 seq. of Title 47 of the Oklahoma Statutes to drive vehicles of the  
16 class of the shared vehicle.

17 B. A peer-to-peer car sharing program shall keep a record of:

18 1. The name and address of the shared vehicle driver;

19 2. The number of the driver license of the shared vehicle  
20 driver and each other person, if any, who will operate the shared  
21 vehicle; and

22 3. The place of issuance of the driver license.  
23  
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1 SECTION 13. NEW LAW A new section of law to be codified  
2 in the Oklahoma Statutes as Section 1062 of Title 47, unless there  
3 is created a duplication in numbering, reads as follows:

4 A peer-to-peer car sharing program shall have sole  
5 responsibility for any equipment, such as a Global Positioning  
6 System or other special equipment, that is put in or on the vehicle  
7 to monitor or facilitate the car sharing transaction, and shall  
8 agree to indemnify and hold harmless the vehicle owner for any  
9 damage to or theft of such equipment during the sharing period not  
10 caused by the vehicle owner. The peer-to-peer car sharing program  
11 has the right to seek indemnity from the shared vehicle driver for  
12 any loss or damage to such equipment that occurs during the sharing  
13 period.

14 SECTION 14. NEW LAW A new section of law to be codified  
15 in the Oklahoma Statutes as Section 1063 of Title 47, unless there  
16 is created a duplication in numbering, reads as follows:

17 A. At the time a vehicle owner registers as a shared vehicle  
18 owner on a peer-to-peer car sharing program, and prior to the time  
19 when the shared vehicle owner makes a shared vehicle available for  
20 car sharing on the peer-to-peer car sharing program, the peer-to-  
21 peer car sharing program shall:

22 1. Verify that the shared vehicle does not have any safety  
23 recalls on the vehicle for which the repairs have not been made; and  
24



1        2. Notify the shared vehicle owner of the requirements under  
2 subsection B of this section.

3        B. 1. If the shared vehicle owner has received an actual  
4 notice of a safety recall on the vehicle, a shared vehicle owner may  
5 not make a vehicle available as a shared vehicle on a peer-to-peer  
6 car sharing program until the safety recall repair has been made.

7        2. If a shared vehicle owner receives an actual notice of a  
8 safety recall on a shared vehicle while the shared vehicle is made  
9 available on the peer-to-peer car sharing program, the shared  
10 vehicle owner shall remove the shared vehicle as available on the  
11 peer-to-peer car sharing program, as soon as practicably possible  
12 after receiving the notice of the safety recall and until the safety  
13 recall repair has been made.

14        3. If a shared vehicle owner receives an actual notice of a  
15 safety recall while the shared vehicle is being used in the  
16 possession of a shared vehicle driver, as soon as practicably  
17 possible after receiving the notice of the safety recall, the shared  
18 vehicle owner shall notify the peer-to-peer car sharing program  
19 about the safety recall so that the shared vehicle owner may address  
20 the safety recall repair.

21        SECTION 15.        AMENDATORY        68 O.S. 2011, Section 2110, as  
22 amended by Section 5, Chapter 316, O.S.L. 2012 (68 O.S. Supp. 2020,  
23 Section 2110), is amended to read as follows:

1 Section 2110. A. There is hereby levied a rental tax of six  
2 percent (6%) on the gross receipts of all motor vehicle rental  
3 agreements as provided in this section. This tax shall be levied on  
4 any rental agreement of ninety (90) days or less duration on any  
5 motor vehicle that is rented to a person by a business engaged in  
6 renting motor vehicles without a driver in Oklahoma, irrespective of  
7 the state in which the vehicle is registered. This rental tax shall  
8 not apply to the following:

9 1. Any lease agreements;

10 2. Any truck or truck-tractor registered pursuant to the  
11 provisions of Section 1120 or Section 1133 of Title 47 of the  
12 Oklahoma Statutes having a laden weight or a combined laden weight  
13 of eight thousand (8,000) pounds or more; ~~or~~

14 3. Any trailer or semitrailer registered pursuant to the  
15 provisions of Section 1133 of Title 47 of the Oklahoma Statutes.

16 For purposes of this section, "vehicle" and "person" shall have the  
17 same meanings as defined in Section 2101 of this title; or

18 4. Any shared vehicle upon the purchase of which applicable  
19 taxes were paid.

20 B. The rental tax specified in subsection A of this section  
21 shall be apportioned in the manner as provided in Section 2102 of  
22 this title.

23 C. A deduction from gross receipts for bad debts shall be  
24 allowed for the rental tax specified in subsection A of this

1 section. For purposes of this section, "bad debts" shall have the  
2 same meaning as defined in Section 1366 of this title.

3 D. The tax hereby levied shall be collected from the person  
4 renting the vehicle or shared vehicle driver at the time of the  
5 payment of the rental agreement and shall be due and payable to the  
6 Oklahoma Tax Commission by the business engaged in renting these  
7 vehicles or peer-to-peer car sharing program, but only with respect  
8 to shared vehicles upon the purchase of which applicable taxes were  
9 not paid, on the twentieth day of each month following the month in  
10 which payments for rental agreements subject to tax are made. The  
11 Tax Commission shall ~~implement such rules and regulations and~~ devise  
12 such forms as it deems necessary for the orderly collection of this  
13 tax and the excise tax and penalty provided for in paragraph ~~9~~ 10 of  
14 Section 2105 of this title.

15 E. The provisions of this section shall not apply to state  
16 government entities.

17 F. As used in this section:

18 1. "Rental agreement" means an agreement of ninety (90) days or  
19 less duration on any motor vehicle that is rented to a person by a  
20 business engaged in renting motor vehicles without drivers in this  
21 state and includes those peer-to-peer car sharing agreements only  
22 involving shared vehicles for which the shared vehicle owner has not  
23 paid the applicable taxes upon purchase of the shared vehicle;  
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1        2. "Applicable taxes" means, with respect to shared vehicles  
2 purchased in Oklahoma, motor vehicle excise taxes levied under  
3 Section 2103 of this title and sales taxes levied under Sections  
4 1354 and 1355 of this title. With respect to vehicles not purchased  
5 in Oklahoma, applicable taxes refers to the sales, use, excise or  
6 other tax generally due upon the purchase of a motor vehicle in the  
7 jurisdiction in which the shared vehicle was purchased;

8        3. "Peer-to-peer car sharing program" shall have the same  
9 definition set forth in Section 2 of the Peer-to-Peer Car Sharing  
10 Program Act;

11        4. "Car sharing program agreement" shall have the same  
12 definition set forth in Section 2 of the Peer-to-Peer Car Sharing  
13 Program Act;

14        5. "Shared vehicle" shall have the same definition set forth in  
15 Section 2 of the Peer-to-Peer Car Sharing Program Act;

16        6. "Shared vehicle owner" shall have the same definition set  
17 forth in Section 2 of the Peer-to-Peer Car Sharing Program Act; and

18        7. "Shared vehicle driver" shall have the same definition set  
19 forth in Section 2 of the Peer-to-Peer Car Sharing Program Act.

20        G. The Oklahoma Tax Commission is authorized to prescribe rules  
21 and regulations as necessary to implement the provisions of this  
22 section.

1 SECTION 16. This act shall become effective November 1, 2021.

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