

STATE OF OKLAHOMA

2nd Session of the 56th Legislature (2018)

COMMITTEE SUBSTITUTE
FOR

HOUSE BILL NO. 3713

By: Wallace and Casey of the
House

and

David and Fields of the
Senate

COMMITTEE SUBSTITUTE

An Act relating to revenue and taxation; amending 68
O.S. 2011, Section 603, which relates to import
gasoline and diesel fuel tax levies; providing
standard for calculating levy amount; and declaring
an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 603, is
amended to read as follows:

Section 603. A. In consideration of the use of the highways of
this state, and in addition to all other taxes levied for such
purposes, all persons who import gasoline and diesel fuel into this
state in the fuel supply tank or tanks of motor vehicles or in any
other containers for use in propelling such vehicles on the highways
for commercial purposes, shall report and pay to the Corporation

Commission a tax for such use of the highways as provided in this section. The tax shall be levied and imposed as follows:

1. Gasoline, ~~sixteen cents (\$0.16) per gallon~~: a tax equal to the rate otherwise applicable, at the time under the Motor Fuel Tax Code, upon a gallon of gasoline used or consumed in the state; and

2. Diesel fuel, ~~thirteen cents (\$0.13) per gallon~~: a tax equal to the rate otherwise applicable, at the time under the Motor Fuel Tax Code, upon a gallon of diesel fuel used or consumed in the state.

The tax levied and imposed shall be measured and determined by the number of gallons of gasoline and diesel fuel so imported and actually used on the highways of this state. No gasoline or diesel fuel on which the tax levied by the Motor Fuel Tax Code has been paid to this state shall be used in computing the tax imposed by this section. In the event the tax levied by this section can be more accurately determined on a mileage basis, that is, by determining and using the total number of miles traveled in Oklahoma, or in case it is practicable to so determine the tax, the Corporation Commission is authorized to accept and approve such basis.

B. Each person licensed pursuant to Section 607 of this title who properly remits the tax pursuant to this act shall be entitled to retain one and twenty-five one-hundredths percent (1.25%) of the tax imposed on gasoline by this section and remitted by that

1 licensee and one and fifty-four one-hundredths percent (1.54%) of
2 the tax imposed on diesel fuel by this section and remitted by the
3 licensee to cover the costs of administration imposed by this act
4 including record keeping, report filing, and remitting of the tax.
5 The retention of a percentage of the tax permitted by this section
6 shall not be allowed by a licensee if any report or the tax
7 remittance is delinquent.

8 SECTION 2. It being immediately necessary for the preservation
9 of the public peace, health or safety, an emergency is hereby
10 declared to exist, by reason whereof this act shall take effect and
11 be in full force from and after its passage and approval.

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