

1 ENGROSSED SENATE
2 BILL NO. 433

By: Fields, Kidd and Pederson
of the Senate

3 and

4 Wright of the House

5
6 An Act relating to aircraft registration; amending 3
7 O.S. 2011, Section 256, which relates to aircraft
8 registration fees; increasing fees; and providing an
9 effective date.

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

11 SECTION 1. AMENDATORY 3 O.S. 2011, Section 256, is
12 amended to read as follows:

13 Section 256. A. Registration fees and taxes on aircraft shall
14 be paid to and collected by the Oklahoma Tax Commission and its
15 agents in the same manner as registration fees and taxes are paid
16 and collected on automobiles.

17 The registration and reregistration of aircraft shall be subject
18 to the following schedule and rates:

19 1. Single-engine piston aircraft shall be taxed according to
20 the following Schedule "A":

21 SCHEDULE "A"

22 WEIGHT IN POUNDS	FEE
23 Less than 1,750	\$20.00
	<u>\$30.00</u>

1	1,751 through 2,500	\$35.00
2		<u>\$52.50</u>
3	2,501 through 3,500	\$55.00
4		<u>\$82.50</u>
5	3,501 through 4,500	\$75.00
6		<u>\$112.50</u>
7	4,501 through 5,500	\$95.00
8		<u>\$142.50</u>
9	5,501 through 6,500	\$115.00
10		<u>\$172.50</u>
11	6,501 through 8,500	\$135.00
12		<u>\$202.50</u>
13	8,501 through 10,000	\$185.00
14		<u>\$277.50</u>
15	10,001 through 13,000	\$230.00
16		<u>\$345.00</u>
17	13,001 through 17,000	\$265.00
18		<u>\$397.50</u>
19	17,001 through 20,000	\$300.00
20		<u>\$450.00</u>
21	20,001 through 25,000	\$375.00
22		<u>\$562.50</u>
23	25,001 through 30,000	\$500.00
24		<u>\$750.00</u>

1	30,001 through 40,000	\$625.00
2		<u>\$937.50</u>
3	40,001 through 50,000	\$750.00
4		<u>\$1,125.00</u>
5	50,001 through 75,000	\$1,000.00
6		<u>\$1,500.00</u>
7	75,001 through 100,000	\$1,250.00
8		<u>\$1,875.00</u>
9	100,001 and over	\$1,500.00
10		<u>\$2,250.00</u>

11 2. Rotary-wing aircraft shall be taxed at two times the
12 Schedule "A" fee, based on the same weight classifications.

13 3. Multiengine piston aircraft shall be taxed at three times
14 the Schedule "A" fee, based on the same weight classifications.

15 4. Turbo-prop aircraft shall be taxed at six times the Schedule
16 "A" fee, based on the same weight classifications.

17 5. Turbo-jet aircraft shall be taxed at ten times the Schedule
18 "A" fee, based on the same weight classifications.

19 6. Antique aircraft as defined by the Federal Aviation
20 Administration, sailplanes, balloons, and home-built aircraft shall
21 be subject to a flat-rate fee of Ten Dollars (\$10.00).

22 7. The fees of this subsection, except those in paragraph 6 of
23 this subsection, shall be reduced at a rate of ten percent (10%)
24 each year following the date of manufacture until the fee is equal

1 to fifty percent (50%) of the original fee, which shall then be the
2 fee for each year thereafter.

3 8. Every aircraft owner shall have the right to appeal the
4 assessment of the fee as provided for in this subsection, and the
5 Oklahoma Tax Commission shall appraise the aircraft and its avionics
6 as personal property at the fair market value thereof, and shall
7 apply a twelve-percent assessment rate which shall be levied at the
8 appropriate county millage rate.

9 B. Aircraft purchased after January 1 of each year and subject
10 to registration as provided for in this section shall be registered
11 and taxed on a prorated basis. Registration fees and taxes shall be
12 in lieu of all aircraft ad valorem taxes. All such monies collected
13 shall be paid to the Oklahoma Tax Commission and disbursed as
14 follows:

15 1. Three percent (3%) of all such funds shall be paid to the
16 State Treasurer for deposit to the credit of the General Revenue
17 Fund of the State Treasury; and

18 2. Ninety-seven percent (97%) of said registration fees and
19 taxes shall be deposited in the Oklahoma Aeronautics Commission
20 Revolving Fund.

21 SECTION 2. This act shall become effective November 1, 2017.
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1 Passed the Senate the 8th day of March, 2017.

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3 _____
4 Presiding Officer of the Senate

5 Passed the House of Representatives the ____ day of _____,
6 2017.

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8 _____
9 Presiding Officer of the House
10 of Representatives