

1 ENGROSSED HOUSE
2 BILL NO. 3713

By: Wallace and Casey of the
House

3 and

4 David and Fields of the
5 Senate

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

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

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

16 Section 603. A. In consideration of the use of the highways of
17 this state, and in addition to all other taxes levied for such
18 purposes, all persons who import gasoline and diesel fuel into this
19 state in the fuel supply tank or tanks of motor vehicles or in any
20 other containers for use in propelling such vehicles on the highways
21 for commercial purposes, shall report and pay to the Corporation
22 Commission a tax for such use of the highways as provided in this
23 section. The tax shall be levied and imposed as follows:
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1 1. ~~Gasoline, sixteen cents (\$0.16) per gallon:~~ a tax equal to
2 the rate otherwise applicable at the time under the Motor Fuel Tax
3 Code upon a gallon of gasoline used or consumed in the state; and

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

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

18 B. Each person licensed pursuant to Section 607 of this title
19 who properly remits the tax pursuant to this act shall be entitled
20 to retain one and twenty-five one-hundredths percent (1.25%) of the
21 tax imposed on gasoline by this section and remitted by that
22 licensee and one and fifty-four one-hundredths percent (1.54%) of
23 the tax imposed on diesel fuel by this section and remitted by the
24 licensee to cover the costs of administration imposed by this act

1 including record keeping, report filing, and remitting of the tax.
2 The retention of a percentage of the tax permitted by this section
3 shall not be allowed by a licensee if any report or the tax
4 remittance is delinquent.

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

9 Passed the House of Representatives the 24th day of April, 2018.

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11 _____
12 Presiding Officer of the House
of Representatives

13 Passed the Senate the ____ day of _____, 2018.

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16 Presiding Officer of the Senate
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