

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 1st Session of the 56th Legislature (2017)

4 HOUSE BILL 1682

 By: Wright of the House

5 and

6 Fields of the Senate

7
8
9 AS INTRODUCED

10 An Act relating to aircraft and airports; amending 3
11 O.S. 2011, Section 256, which relates to aircraft
12 registration fees; modifying fees; providing an
13 effective date; and declaring an emergency.

14
15 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

18 Section 256. A. Registration fees and taxes on aircraft shall
19 be paid to and collected by the Oklahoma Tax Commission and its
20 agents in the same manner as registration fees and taxes are paid
21 and collected on automobiles.

22 The registration and reregistration of aircraft shall be subject
23 to the following schedule and rates:

1 1. Single-engine piston aircraft shall be ~~taxed~~ assessed
2 according to the following Schedule "A":

3 SCHEDULE "A"

4 WEIGHT IN POUNDS	FEE	
5 Less than 1,750	\$20.00	<u>\$30.00</u>
6 1,751 through 2,500	\$35.00	<u>\$52.50</u>
7 2,501 through 3,500	\$55.00	<u>\$82.50</u>
8 3,501 through 4,500	\$75.00	<u>\$112.50</u>
9 4,501 through 5,500	\$95.00	<u>\$142.50</u>
10 5,501 through 6,500	\$115.00	<u>\$172.50</u>
11 6,501 through 8,500	\$135.00	<u>\$202.50</u>
12 8,501 through 10,000	\$185.00	<u>\$277.50</u>
13 10,001 through 13,000	\$230.00	<u>\$345.00</u>
14 13,001 through 17,000	\$265.00	<u>\$397.50</u>
15 17,001 through 20,000	\$300.00	<u>\$450.00</u>
16 20,001 through 25,000	\$375.00	<u>\$562.50</u>
17 25,001 through 30,000	\$500.00	<u>\$750.00</u>
18 30,001 through 40,000	\$625.00	<u>\$937.50</u>
19 40,001 through 50,000	\$750.00	<u>\$1,125.00</u>
20 50,001 through 75,000	\$1,000.00	<u>\$1,500.00</u>
21 75,001 through 100,000	\$1,250.00	<u>\$1,875.00</u>
22 100,001 and over	\$1,500.00	<u>\$2,250.00</u>

23 2. Rotary-wing aircraft shall be ~~taxed~~ assessed at two times
24 the Schedule "A" fee, based on the same weight classifications.

1 3. Multiengine piston aircraft shall be ~~taxed~~ assessed at three
2 times the Schedule "A" fee, based on the same weight
3 classifications.

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

6 5. Turbo-jet aircraft shall be ~~taxed~~ assessed at ten times the
7 Schedule "A" fee, based on the same weight classifications.

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

11 7. The fees of this subsection, except those in paragraph 6 of
12 this subsection, shall be reduced at a rate of ten percent (10%)
13 each year following the date of manufacture until the fee is equal
14 to fifty percent (50%) of the original fee, which shall then be the
15 fee for each year thereafter.

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

22 B. Aircraft purchased after January 1 of each year and subject
23 to registration as provided for in this section shall be registered
24 and taxed on a prorated basis. Registration fees and taxes shall be

1 in lieu of all aircraft ad valorem taxes. All such monies collected
2 shall be paid to the Oklahoma Tax Commission and disbursed as
3 follows:

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

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

10 SECTION 2. This act shall become effective July 1, 2017.

11 SECTION 3. It being immediately necessary for the preservation
12 of the public peace, health or safety, an emergency is hereby
13 declared to exist, by reason whereof this act shall take effect and
14 be in full force from and after its passage and approval.

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16 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
17 02/21/2017 - DO PASS, As Coauthored.
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