

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 2nd Session of the 56th Legislature (2018)

4 COMMITTEE SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 3713

By: Wallace and Casey of the
House

and

David and Fields of the
Senate

11 COMMITTEE SUBSTITUTE

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

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

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

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

1 for commercial purposes, shall report and pay to the Corporation
2 Commission a tax for such use of the highways as provided in this
3 section. The tax shall be levied and imposed as follows:

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

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

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

22 B. Each person licensed pursuant to Section 607 of this title
23 who properly remits the tax pursuant to this act shall be entitled
24 to retain one and twenty-five one-hundredths percent (1.25%) of the

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

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

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14 COMMITTEE REPORT BY: COMMITTEE ON JOINT COMMITTEE ON
15 APPROPRIATIONS AND BUDGET, dated 04/23/2018 - XXXXX
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