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February 22, 2017

AS AMENDED

SENATE BILL NO. 433

By: Fields and Kidd of the
Senate

and

Wright of the House

[aircraft registration - fees - effective date]

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

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

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

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

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

SCHEDULE "A"

WEIGHT IN POUNDS

FEE

Less than 1,750

~~\$20.00~~

1		<u>\$30.00</u>
2	1,751 through 2,500	\$35.00
3		<u>\$52.50</u>
4	2,501 through 3,500	\$55.00
5		<u>\$82.50</u>
6	3,501 through 4,500	\$75.00
7		<u>\$112.50</u>
8	4,501 through 5,500	\$95.00
9		<u>\$142.50</u>
10	5,501 through 6,500	\$115.00
11		<u>\$172.50</u>
12	6,501 through 8,500	\$135.00
13		<u>\$202.50</u>
14	8,501 through 10,000	\$185.00
15		<u>\$277.50</u>
16	10,001 through 13,000	\$230.00
17		<u>\$345.00</u>
18	13,001 through 17,000	\$265.00
19		<u>\$397.50</u>
20	17,001 through 20,000	\$300.00
21		<u>\$450.00</u>
22	20,001 through 25,000	\$375.00
23		<u>\$562.50</u>
24	25,001 through 30,000	\$500.00

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

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

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

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

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

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

23 7. The fees of this subsection, except those in paragraph 6 of
24 this subsection, shall be reduced at a rate of ten percent (10%)

1 each year following the date of manufacture until the fee is equal
2 to fifty percent (50%) of the original fee, which shall then be the
3 fee for each year thereafter.

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

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

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

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

22 SECTION 2. This act shall become effective November 1, 2017.

23 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS
24 February 22, 2017 - DO PASS AS AMENDED