

STATE OF OKLAHOMA

1st Session of the 56th Legislature (2017)

HOUSE BILL 1682

By: Wright

AS INTRODUCED

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

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~~ assessed  
according to the following Schedule "A":

SCHEDULE "A"

WEIGHT IN POUNDS

FEE

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

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

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

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

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

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

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

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

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

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

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

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

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

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13        56-1-6211        JBH        01/11/17

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