

1 STATE OF OKLAHOMA

2 2nd Session of the 57th Legislature (2020)

3 HOUSE BILL 4114

By: Roberts (Sean)

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; creating
8 exemption from motor vehicle excise tax for veterans
9 and active duty military; requiring refund of tax
collected; providing for codification; and providing
an effective date.

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

13 SECTION 1. NEW LAW A new section of law to be codified
14 in the Oklahoma Statutes as Section 2105.1 of Title 68, unless there
15 is created a duplication in numbering, reads as follows:

16 A. Any transfer of legal ownership of a vehicle to any person
17 who has been honorably or medically discharged from active service
18 in any branch of the Armed Forces of the United States or Oklahoma
19 National Guard and registered with the veterans registry created by
20 the Oklahoma Department of Veterans Affairs or any person who is
21 currently serving on active duty in the Armed Forces of the United
22 States who can show valid military identification who is currently
23 stationed or maintains a permanent residence in the State of
24

1 Oklahoma shall be exempt from the excise tax levied by Section 2103
2 of Title 68.

3 B. The Oklahoma Tax Commission shall issue a refund to the
4 buyer of excise tax collected by a dealer under Section 2103 of
5 Title 68 from any person who qualifies for the exemption under this
6 section. If the purchase of the vehicle was made with a loan, the
7 refund shall be issued to the lienholder. The lienholder shall
8 deduct the refund amount from the balance due on the loan.

9 SECTION 2. This act shall become effective January 1, 2021.

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