

1 ENGROSSED HOUSE AMENDMENT  
2 TO  
3 ENGROSSED SENATE BILL NO. 600 By: Rader of the Senate  
4 and  
5 Pfeiffer of the House  
6  
7 An Act relating to coin-operated devices; amending 68  
8 O.S. 2011, Section 1501, which relates to  
9 definitions; modifying definition to exclude certain  
10 devices; and providing an effective date.  
11  
12 AUTHOR: Remove Representative Pfeiffer as principal House author  
13 and substitute with Representative Hilbert  
14 Add as coauthor Representative Hill  
15  
16 AMENDMENT NO. 1. Delete the title, enacting clause and entire bill  
17 and replace with:  
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19 "An Act relating to revenue and taxation; amending  
20 Sections 4 and 8 of Enrolled House Bill No. 2234 of  
21 the 1st Session of the 58th Oklahoma Legislature,  
22 which relate to the Driving on Road Infrastructure  
23 with Vehicles of Electricity (DRIVE) Act of 2021;  
24 providing certain exemptions to tax; providing  
certain methodology for calculation of equivalent  
measurement; providing certain exemptions to certain  
registration; modifying certain registration  
requirement; expanding qualifying categories of  
metering systems; providing an effective date; and  
providing for conditional effect.

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

2 SECTION 1. AMENDATORY Section 4 of Enrolled House Bill  
3 No. 2234 of the 1st Session of the 58th Oklahoma Legislature, is  
4 amended to read as follows:

5 Section 4. A. There is hereby imposed a tax of three cents  
6 (\$0.03) per kilowatt hour or its equivalent, as determined by the  
7 Oklahoma Tax Commission, on the electric current used to charge or  
8 recharge the battery or batteries of an electric vehicle. The tax  
9 shall be levied beginning January 1, 2024.

10 B. The amount of tax prescribed or authorized by this section  
11 shall not include any fees or charges associated with the method for  
12 payment for the charging service, but shall be based only upon the  
13 rate of tax and the electricity transferred during the charging  
14 process.

15 C. The tax imposed pursuant to this section shall not be  
16 applicable to electric vehicles charged at a private residence at  
17 which the owner or occupant of the residence uses electric power  
18 paid for by the owner or occupant of the residence which is supplied  
19 to the residence by a regulated public utility, an electric  
20 cooperative or other wholesale level of electric supply, whether or  
21 not supplemented by electric power produced by the owner or occupant  
22 using solar energy or other methods to provide electric power to the  
23 residence.

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1       D. The tax imposed pursuant to this section shall not be  
2 applicable to electric vehicles charged at charging stations with a  
3 charging capacity of less than fifty (50) kilowatts and charging  
4 stations that do not require payment for use.

5       E. In order to determine an equivalent measurement as required  
6 in subsection A of this section, the Oklahoma Tax Commission shall  
7 promulgate rules that allow businesses, based on the average cost  
8 that such business charged customers at the business's charging  
9 stations in the preceding year, to charge the tax on a percentage  
10 basis equivalent to the amount of tax that would otherwise have been  
11 charged had the rate provided in subsection A of this section been  
12 applied in the preceding year. The percentage basis equivalent  
13 shall be recalculated annually in conjunction with the Oklahoma Tax  
14 Commission. Businesses with multiple charging station locations in  
15 the state shall be authorized to utilize the same percentage basis  
16 equivalent at all such locations.

17       SECTION 2.       AMENDATORY       Section 8 of Enrolled House Bill  
18 No. 2234 of the 1st Session of the 58th Oklahoma Legislature, is  
19 amended to read as follows:

20       Section 8. A. ~~All~~ Except for charging stations with a charging  
21 capacity of less than fifty (50) kilowatts, and charging stations  
22 that do not require payment for use, all charging stations in  
23 operation prior to the effective date of this act shall register  
24 with the Oklahoma Tax Commission not later than January 31, 2024.

1 The Oklahoma Tax Commission shall provide or make available updated  
2 registration information to the Oklahoma Corporation Commission.

3 B. For a charging station which requires payment for its use  
4 and begins operations for the first time on or after November 1,  
5 2021, the charging station owner or operator shall register with the  
6 Oklahoma Tax Commission not later than fifteen (15) days after the  
7 date as of which the first business operations at the station site  
8 begin or by January 31, 2024, whichever is later.

9 C. Any public charging station for an electric vehicle  
10 constructed or which begins operations for the first time on or  
11 after November 1, 2021, shall use a metering system that is capable  
12 of imposing the cost for the charging service using a unit per  
13 kilowatt hour or ~~a comparable~~ an equivalent measurement as  
14 determined by the Tax Commission, such as time elapsed while  
15 charging and the charging capacity of the charging station, or such  
16 as the process described in subsection E of Section 1 of this act.

17 The metering system shall include a system by which an audit of the  
18 electricity supplied through the system may be performed to  
19 determine the amount of electricity transferred to a customer and  
20 the cost charged by the charging station owner or operator for each  
21 unit of electricity transferred.

22 D. The Oklahoma Tax Commission shall have the authority to  
23 inspect the premises and equipment of any charging station owner or  
24 operator to enforce compliance with the provisions of this section.

E. If a charging station owner or operator fails to remit the tax as required by the provisions of this act, the Oklahoma Tax Commission shall begin proceedings to terminate the charging station owner or operator license to do business for failure to remit in the same manner as prescribed by law for failure to remit sales tax.

SECTION 3. This act shall become effective November 1, 2021.

SECTION 4. The provisions of this act shall be contingent upon the enactment of the provisions of Enrolled House Bill No. 2234 of the 1st Session of the 58th Oklahoma Legislature and shall not become operative as law otherwise."

Passed the House of Representatives the 19th day of April, 2021.

Presiding Officer of the House of  
Representatives

Passed the Senate the \_\_\_\_\_ day of \_\_\_\_\_, 2021.

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Presiding Officer of the Senate

1 ENGROSSED SENATE  
2 BILL NO. 600

By: Rader of the Senate

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4 Pfeiffer of the House

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6 An Act relating to coin-operated devices; amending 68  
7 O.S. 2011, Section 1501, which relates to  
8 definitions; modifying definition to exclude certain  
9 devices; and providing an effective date.

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

11 SECTION 5. AMENDATORY 68 O.S. 2011, Section 1501, is  
12 amended to read as follows:

13 Section 1501. As used in Sections 1501 through 1512 of this  
14 title:

15 1. "Person" means any individual, partnership, association,  
16 limited liability company or corporation;

17 2. "Music device" means any and all mechanical devices which  
18 render, cause to sound, or release music where the same may be heard  
19 by one or more public patrons, and each separate loudspeaker,  
20 phonograph, juke box, or outlet from which such music emits shall  
21 each be construed to be a separate "music device" as herein defined;  
22 except in the case where the music emits from more than one speaker  
23 transmitting from the same music-producing mechanism, in which case  
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1 the several outlets or speakers in each place of business shall be  
2 collectively considered one such music device;

3 3. "Coin-operated music device" means any such music device  
4 which is operated, motivated, released, or played by or upon the  
5 payment or insertion of a coin, token or similar object, whether  
6 there is one or more boxes or devices in the premises for the  
7 reception of such coin, tokens, or similar objects; coin-operated  
8 radio or television receiving sets in hotels, motels, or tourist  
9 cabins for the use and benefit of the guests and visitors of such  
10 hotels, motels, or tourist rooms or cabins shall be included in such  
11 definition;

12 4. "Coin-operated amusement device" means any and all  
13 nongambling mechanical or electronic machines which, upon the  
14 payment or insertion of a coin, token, or similar object, provide  
15 music, amusement or entertainment, including, but not limited to,  
16 such games as pool, phonographs, video television, shooting  
17 galleries, pinball, foosball, bowling, shuffle board, or any other  
18 amusement device with or without a replay feature which can be  
19 legally shipped interstate according to federal law;

20 5. "Coin-operated vending device" means any and all machines or  
21 devices which, upon the payment or insertion of a coin, token or  
22 similar object, dispenses tangible personal property, including but  
23 not limited to cigarettes, candies, gum, cold drinks, hot drinks,  
24 sandwiches, or chips. It shall not mean vending machines or devices

1 used exclusively for the purpose of selling services, such as pay  
2 telephone booths, parking meters, gas and electric meters or other  
3 distribution of needful service;

4 6. "Coin-operated bulk vending device" means a machine or  
5 device which, upon the payment or insertion of a coin, token or  
6 similar object dispenses to the purchaser ballpoint pens, combs,  
7 cigarette lighters, prophylactics, filled capsules, peanuts, gum  
8 balls, mints, perfume or novelties; and

9 7. "Coin-operated devices" means coin-operated music devices,  
10 coin-operated amusement devices, coin-operated vending devices and  
11 coin-operated bulk vending devices. Coin-operated devices shall not  
12 include any device dispensing tangible personal property or  
13 providing amusement where payment is made solely through the use of  
14 a credit or debit card, or other electronic or digital payment  
15 process.

16 SECTION 6. This act shall become effective November 1, 2021.  
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1 Passed the Senate the 4th day of March, 2021.

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3 \_\_\_\_\_  
4 Presiding Officer of the Senate

5 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
6 2021.

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8 \_\_\_\_\_  
9 Presiding Officer of the House  
10 of Representatives