

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 COMMITTEE SUBSTITUTE

4 FOR

HOUSE BILL NO. 2263

By: Sims

7 COMMITTEE SUBSTITUTE

8 An Act relating to motor vehicles; creating the Peer-  
9 to-Peer Car Sharing Program Act; defining terms;  
10 requiring assumption of liability for certain losses  
11 or injuries; providing for actions resulting in  
12 nonliability; providing for minimum compulsory  
13 insurance coverage; stating certain parties charged  
14 with maintaining insurance coverage; requiring  
15 certain primary insurance coverage; providing for  
16 controlling insurance coverage for out-of-state  
17 accidents; providing for when certain entities assume  
18 primary liability; requiring certain coverage and  
19 duty to defend; providing exceptions; requiring  
20 certain nondependence on other insurers; disallowing  
21 certain limits to liability and contracting; allowing  
22 for certain indemnification; providing for certain  
23 notice; making certain exclusions; allowing for  
24 certain insurance policy exclusions; stating the act  
does not invalidate, limit or restrict insurers from  
underwriting or the ability to cancel or nonrenew  
policies; requiring collection and verification of  
certain records; requiring retention of records;  
exempting owner from vicarious liability; providing  
for right to seek contribution; requiring certain  
insurable interest; providing for certain  
nonliability; allowing program to maintain certain  
policy coverages; requiring certain disclosures;  
stating certain requirements of car sharing program  
agreement; requiring certain recordkeeping; stating  
certain party responsibilities and requirements;  
stating certain requirements of programs and owners;  
requiring verification of safety recalls; providing  
for certain nonuse of car; requiring certain notice;  
amending 68 O.S. 2011, Section 2110, as amended by

1       Section 5, Chapter 316, O.S.L. 2012 (68 O.S. Supp.  
2       2020, Section 2110), which relates to rental tax;  
3       specifying rental tax shall not apply to certain  
4       shared vehicles; providing for collection of tax;  
5       defining terms; authorizing the Oklahoma Tax  
6       Commission to prescribe certain rules and  
7       regulations; providing for codification; and  
8       providing an effective date.

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

9       SECTION 1.       NEW LAW       A new section of law to be codified  
10      in the Oklahoma Statutes as Section 1050 of Title 47, unless there  
11      is created a duplication in numbering, reads as follows:

12       Sections 1 through 14 of this act shall be known and may be  
13      cited as the "Peer-to-Peer Car Sharing Program Act".

14      SECTION 2.       NEW LAW       A new section of law to be codified  
15      in the Oklahoma Statutes as Section 1051 of Title 47, unless there  
16      is created a duplication in numbering, reads as follows:

17       As used in the Peer-to-Peer Car Sharing Program Act:

18       1. "Peer-to-peer car sharing" or "sharing" means the authorized  
19      use of a vehicle by an individual other than the vehicle's owner  
20      through a peer-to-peer car sharing program;

21       2. "Peer-to-peer car sharing program" or "program" means a  
22      business platform that connects vehicle owners with drivers to  
23      enable the sharing of vehicles for financial consideration. A peer-  
24      to-peer car sharing program is not engaged in "renting motor

1 vehicles without a driver" in Oklahoma within the meaning of Section  
2 2110 of Title 68 of the Oklahoma Statutes, except as specifically  
3 provided in that section. A peer-to-peer car sharing program is not  
4 engaged in the business of "renting motor vehicles without drivers"  
5 under the provisions of Section 8-101 of Title 47 of the Oklahoma  
6 Statutes. A peer-to-peer car sharing program is not a service  
7 provider who is solely providing hardware or software as a service  
8 to a person or entity that is not effectuating payment of financial  
9 consideration for the use of a shared vehicle. A peer-to-peer car  
10 sharing program shall not be considered a transportation network  
11 company as defined in Section 1011 of Title 47 of the Oklahoma  
12 Statutes;

13 3. "Peer-to-peer car sharing program agreement" or "agreement"  
14 means the terms and conditions applicable to a shared vehicle owner  
15 and a shared vehicle driver that govern the use of a shared vehicle  
16 through a peer-to-peer car sharing program. A peer-to-peer car  
17 sharing program agreement is not a rental agreement within the  
18 meaning of Section 2110 of Title 68 of the Oklahoma Statutes, except  
19 as specifically provided in that section. A peer-to-peer car  
20 sharing program agreement is not an agreement to rent a motor  
21 vehicle without a driver under the provisions of Section 8-101 of  
22 Title 47 of the Oklahoma Statutes;

23 4. "Shared vehicle" or "vehicle" means a vehicle that is  
24 available for sharing through a peer-to-peer car sharing program. A

1 shared vehicle is not a "motor vehicle that is rented" within the  
2 meaning of Section 2110 of Title 68 of the Oklahoma Statutes, except  
3 as specifically provided in that section. A shared vehicle is not a  
4 "motor vehicle engaged in the business of renting a motor vehicle  
5 without a driver" as described pursuant to Section 8-101 of Title 47  
6 of the Oklahoma Statutes;

7 5. "Shared vehicle driver" or "driver" means an individual who  
8 has been authorized to drive the shared vehicle by the shared  
9 vehicle owner under a car sharing program agreement;

10 6. "Shared vehicle owner" or "owner" means the registered owner,  
11 or a person or entity designated by the registered owner, of a  
12 vehicle made available for sharing to shared vehicle drivers through  
13 a peer-to-peer car sharing program;

14 7. "Car sharing delivery period" or "delivery period" means the  
15 period of time during which a shared vehicle is being delivered to  
16 the location of the car sharing start time, if applicable, as  
17 documented by the governing car sharing program agreement;

18 8. "Car sharing period" or "sharing period" means the period of  
19 time that commences with the car sharing delivery period or, if  
20 there is no car sharing delivery period, that commences with the car  
21 sharing start time and, in either case, ends at the car sharing  
22 termination time;

23 9. "Car sharing start time" or "start time" means the time when  
24 the shared vehicle becomes subject to the control of the shared

1 vehicle driver, at or after the time the reservation of a shared  
2 vehicle is scheduled to begin, as documented in the records of a  
3 peer-to-peer car sharing program; and

4 10. "Car sharing termination time" or "termination time" means  
5 the earliest of the following events:

- 6 a. the expiration of the agreed-upon period of time  
7 established for the use of a shared vehicle according  
8 to the terms of the car sharing program agreement, if  
9 the shared vehicle is delivered to the location agreed  
10 upon in the car sharing program agreement,
- 11 b. when the shared vehicle is returned to a location as  
12 alternatively agreed upon by the shared vehicle owner  
13 and the shared vehicle driver as communicated through  
14 a peer-to-peer car sharing program agreement, which  
15 alternatively agreed upon location shall be  
16 incorporated into the car sharing program agreement,  
17 or
- 18 c. when the shared vehicle owner, or the shared vehicle  
19 owner's authorized designee, takes possession and  
20 control of the shared vehicle.

21 SECTION 3. NEW LAW A new section of law to be codified  
22 in the Oklahoma Statutes as Section 1052 of Title 47, unless there  
23 is created a duplication in numbering, reads as follows:

1       A. A peer-to-peer car sharing program shall assume liability,  
2 except as provided in subsection B of this section, of a shared  
3 vehicle owner for bodily injury or property damage to third parties  
4 or uninsured and underinsured motorist or personal injury protection  
5 losses during the car sharing period, in an amount stated in the  
6 peer-to-peer car sharing program agreement, which shall not be less  
7 than those set forth in Section 7-600 et seq. of Title 47 of the  
8 Oklahoma Statutes.

9       B. Notwithstanding the definition of "car sharing termination  
10 time" as set forth in Section 2 of this act, the assumption of  
11 liability under subsection A of this section shall not apply to any  
12 shared vehicle owner when a shared vehicle owner:

13       1. Makes an intentional or fraudulent material  
14 misrepresentation or omission to the peer-to-peer car sharing  
15 program before the car sharing period in which the loss occurred; or

16       2. Acts in concert with a shared vehicle driver who fails to  
17 return the shared vehicle pursuant to the terms of the car sharing  
18 program agreement.

19       C. Notwithstanding the definition of "car sharing termination  
20 time" as set forth in Section 2 of this act, the assumption of  
21 liability under subsection A of this section shall apply to bodily  
22 injury, property damage, uninsured and underinsured motorist or  
23 personal injury protection losses by damaged third parties required  
24 by Section 7-600 et seq. of Title 47 of the Oklahoma Statutes.

1       SECTION 4.       NEW LAW       A new section of law to be codified  
2 in the Oklahoma Statutes as Section 1053 of Title 47, unless there  
3 is created a duplication in numbering, reads as follows:

4       A. A peer-to-peer car sharing program shall ensure that, during  
5 each car sharing period, the shared vehicle owner and the shared  
6 vehicle driver are insured under a motor vehicle liability insurance  
7 policy that provides insurance coverage in amounts no less than the  
8 minimum amounts set forth in Section 7-600 et seq. of Title 47 of  
9 the Oklahoma Statutes, and:

10       1. Recognizes that the shared vehicle insured under the policy  
11 is made available and used through a peer-to-peer car sharing  
12 program; or

13       2. Does not exclude use of a shared vehicle by a shared vehicle  
14 driver.

15       B. The insurance required under subsection A of this section  
16 may be satisfied by motor vehicle liability insurance maintained by:

17       1. A shared vehicle owner;

18       2. A shared vehicle driver;

19       3. A peer-to-peer car sharing program; or

20       4. Any combination of a shared vehicle owner, a shared vehicle  
21 driver and a peer-to-peer car sharing program.

22       C. The insurance required in subsection B of this section, that  
23 is satisfying the requirement of subsection A of this section, shall  
24 be primary during each car sharing period, and in the event that a

1 claim occurs in another state with minimum financial responsibility  
2 limits higher than those provided pursuant to Section 7-600 et seq.  
3 of Title 47 of the Oklahoma Statutes, during the car sharing period,  
4 the coverage maintained under subsection E of this section shall  
5 satisfy the difference in minimum coverage amounts, up to the  
6 applicable policy limits.

7 D. The insurer, insurers, or peer-to-peer car sharing program  
8 providing coverage under subsection A or B of this section shall  
9 assume primary liability for a claim when:

10 1. A dispute exists as to who was in control of the shared  
11 motor vehicle at the time of the loss and the peer-to-peer car  
12 sharing program does not have available, did not retain, or fails to  
13 provide the information required by Section 5 of this act; or

14 2. A dispute exists as to whether the shared vehicle was  
15 returned to the alternatively agreed upon location as required under  
16 Section 2 of the Peer-to-Peer Car Sharing Program Act.

17 E. If insurance maintained by a shared vehicle owner or shared  
18 vehicle driver in accordance with subsection B of this section has  
19 lapsed or does not provide the required coverage, insurance  
20 maintained by a peer-to-peer car sharing program shall provide the  
21 coverage required by subsection A of this section beginning with the  
22 first dollar of a claim and shall have the duty to defend such claim  
23 except under circumstances as set forth in subsection B of Section 3  
24 of this act.



1 F. Coverage under an automobile insurance policy maintained by  
2 the peer-to-peer car sharing program shall not be dependent on  
3 another automobile insurer first denying a claim, nor shall another  
4 automobile insurance policy be required to first deny a claim.

5 G. Nothing in the Peer-to-Peer Car Sharing Program Act shall:

6 1. Limit the liability of the peer-to-peer car sharing program  
7 for any act or omission of the program itself that results in injury  
8 to any person as a result of the use of a shared vehicle through a  
9 peer-to-peer car sharing program; or

10 2. Limit the ability of the peer-to-peer car sharing program  
11 to, by contract, seek indemnification from the shared vehicle owner  
12 or the shared vehicle driver for economic loss sustained by the  
13 peer-to-peer car sharing program resulting from a breach of the  
14 terms and conditions of the car sharing program agreement.

15 SECTION 5. NEW LAW A new section of law to be codified  
16 in the Oklahoma Statutes as Section 1054 of Title 47, unless there  
17 is created a duplication in numbering, reads as follows:

18 At the time a vehicle owner registers as a shared vehicle owner  
19 on a peer-to-peer car sharing program and prior to the time the  
20 shared vehicle owner makes a shared vehicle available for car  
21 sharing on the peer-to-peer car sharing program, the program shall  
22 notify the shared vehicle owner that, if the shared vehicle has a  
23 lien against it, the use of the shared vehicle through a peer-to-

1 peer car sharing program, including use without physical damage  
2 coverage, may violate the terms of the contract with the lienholder.

3 SECTION 6. NEW LAW A new section of law to be codified  
4 in the Oklahoma Statutes as Section 1055 of Title 47, unless there  
5 is created a duplication in numbering, reads as follows:

6 A. An authorized insurer that writes motor vehicle liability  
7 insurance in this state may exclude any and all coverage and the  
8 duty to defend or indemnify for any claim afforded under a shared  
9 vehicle owner's motor vehicle liability insurance policy, including,  
10 but not limited to:

- 11 1. Liability coverage for bodily injury and property damage;
- 12 2. Personal injury protection coverage;
- 13 3. Uninsured and underinsured motorist coverage;
- 14 4. Medical payments coverage;
- 15 5. Comprehensive physical damage coverage; and
- 16 6. Collision physical damage coverage.

17 B. Nothing in the Peer-to-Peer Car Sharing Program Act shall  
18 invalidate or limit an exclusion contained in a motor vehicle  
19 liability insurance policy, including any insurance policy in use or  
20 approved for use, that excludes coverage for motor vehicles made  
21 available for rent, sharing, hire or for any business use.

22 C. Nothing in the Peer-to-Peer Car Sharing Program Act  
23 invalidates, limits or restricts an insurer's ability under existing  
24 law to underwrite any insurance policy. Nothing in the Peer-to-Peer

1 Car Sharing Program Act invalidates, limits or restricts an  
2 insurer's ability under existing law to cancel and non-renew  
3 policies.

4 SECTION 7. NEW LAW A new section of law to be codified  
5 in the Oklahoma Statutes as Section 1056 of Title 47, unless there  
6 is created a duplication in numbering, reads as follows:

7 A peer-to-peer car sharing program shall collect and verify  
8 records pertaining to the use of a vehicle, including, but not  
9 limited to, times used, car sharing period pickup and drop-off  
10 locations, fees paid by the shared vehicle driver and revenues  
11 received by the shared vehicle owner, and provide that information  
12 upon request to the shared vehicle owner, the shared vehicle owner's  
13 insurer or the shared vehicle driver's insurer to facilitate a claim  
14 coverage investigation, settlement, negotiation or litigation. The  
15 peer-to-peer car sharing program shall retain the records for a time  
16 period not less than the applicable personal injury statute of  
17 limitations.

18 SECTION 8. NEW LAW A new section of law to be codified  
19 in the Oklahoma Statutes as Section 1057 of Title 47, unless there  
20 is created a duplication in numbering, reads as follows:

21 A peer-to-peer car sharing program and a shared vehicle owner  
22 shall be exempt from vicarious liability consistent with 49 U.S.C.,  
23 Section 30106, and under any state or local law that imposes  
24 liability solely based on vehicle ownership.

1       SECTION 9.       NEW LAW       A new section of law to be codified  
2 in the Oklahoma Statutes as Section 1058 of Title 47, unless there  
3 is created a duplication in numbering, reads as follows:

4       A motor vehicle insurer that defends or indemnifies a claim  
5 against a shared vehicle that is excluded under the terms of its  
6 policy shall have the right to seek contribution against the motor  
7 vehicle insurer of the peer-to-peer car sharing program if the claim  
8 is:

9       1. Made against the shared vehicle owner or the shared vehicle  
10 driver for loss or injury that occurs during the car sharing period;  
11 and

12       2. Excluded under the terms of its policy.

13       SECTION 10.       NEW LAW       A new section of law to be codified  
14 in the Oklahoma Statutes as Section 1059 of Title 47, unless there  
15 is created a duplication in numbering, reads as follows:

16       A. Notwithstanding any other law, statute, rule or regulation  
17 to the contrary, a peer-to-peer car sharing program shall have an  
18 insurable interest in a shared vehicle during the car sharing  
19 period.

20       B. Nothing in this section shall create liability on a peer-to-  
21 peer car sharing program to maintain the coverage mandated by  
22 Section 4 of this act.  
23  
24

1 C. A peer-to-peer car sharing program may own and maintain as  
2 the named insured one or more policies of motor vehicle liability  
3 insurance that provide coverage for:

4 1. Liabilities assumed by the peer-to-peer car sharing program  
5 under a peer-to-peer car sharing program agreement;

6 2. Liability of the shared vehicle owner;

7 3. Damage or loss to the shared motor vehicle; or

8 4. Liability of the shared vehicle driver.

9 SECTION 11. NEW LAW A new section of law to be codified  
10 in the Oklahoma Statutes as Section 1060 of Title 47, unless there  
11 is created a duplication in numbering, reads as follows:

12 Each car sharing program agreement made in this state shall  
13 disclose to the shared vehicle owner and the shared vehicle driver:

14 1. Any right of the peer-to-peer car sharing program to seek  
15 indemnification from the shared vehicle owner or the shared vehicle  
16 driver for economic loss sustained by the peer-to-peer car sharing  
17 program resulting from a breach of the terms and conditions of the  
18 car sharing program agreement;

19 2. That a motor vehicle liability insurance policy issued to  
20 the shared vehicle owner for the shared vehicle, or to the shared  
21 vehicle driver, does not provide a defense or indemnification for  
22 any claim asserted by the peer-to-peer car sharing program;

23 3. That the peer-to-peer car sharing program's insurance  
24 coverage on the shared vehicle owner and the shared vehicle driver

1 is in effect only during each car sharing period and that, for any  
2 use of the shared vehicle by the shared vehicle driver after the car  
3 sharing termination time, the shared vehicle driver and the shared  
4 vehicle owner may not have insurance coverage;

5 4. The daily rate, fees and, if applicable, any insurance or  
6 protection package costs that are charged to the shared vehicle  
7 owner or the shared vehicle driver;

8 5. That the shared vehicle owner's motor vehicle liability  
9 insurance may not provide coverage for a shared vehicle;

10 6. An emergency telephone number to personnel capable of  
11 fielding roadside assistance and other customer service inquiries;  
12 and

13 7. If there are conditions under which a shared vehicle driver  
14 must maintain a personal automobile insurance policy with certain  
15 applicable coverage limits on a primary basis in order to book a  
16 shared motor vehicle.

17 SECTION 12. NEW LAW A new section of law to be codified  
18 in the Oklahoma Statutes as Section 1061 of Title 47, unless there  
19 is created a duplication in numbering, reads as follows:

20 A. A peer-to-peer car sharing program may not enter into a  
21 peer-to-peer car sharing program agreement with a driver unless the  
22 driver who will operate the shared vehicle:  
23  
24

1        1. Holds a driver license issued under Section 6-101 et seq. of  
2 Title 47 of the Oklahoma Statutes that authorizes the driver to  
3 operate vehicles of the class of the shared vehicle;

4        2. Is a nonresident who:

5            a. has a driver license issued by the state or country of  
6 the driver's residence that authorizes the driver in  
7 that state or country to drive vehicles of the class  
8 of the shared vehicle, and

9            b. is at least the same age as that required of a  
10 resident to drive; or

11        3. Otherwise is specifically authorized by Section 6-101 et  
12 seq. of Title 47 of the Oklahoma Statutes to drive vehicles of the  
13 class of the shared vehicle.

14        B. A peer-to-peer car sharing program shall keep a record of:

15            1. The name and address of the shared vehicle driver;

16            2. The number of the driver license of the shared vehicle  
17 driver and each other person, if any, who will operate the shared  
18 vehicle; and

19            3. The place of issuance of the driver license.

20        SECTION 13.        NEW LAW        A new section of law to be codified  
21 in the Oklahoma Statutes as Section 1062 of Title 47, unless there  
22 is created a duplication in numbering, reads as follows:

23        A peer-to-peer car sharing program shall have sole  
24 responsibility for any equipment, such as a Global Positioning

1 System or other special equipment, that is put in or on the vehicle  
2 to monitor or facilitate the car sharing transaction, and shall  
3 agree to indemnify and hold harmless the vehicle owner for any  
4 damage to or theft of such equipment during the sharing period not  
5 caused by the vehicle owner. The peer-to-peer car sharing program  
6 has the right to seek indemnity from the shared vehicle driver for  
7 any loss or damage to such equipment that occurs during the sharing  
8 period.

9 SECTION 14. NEW LAW A new section of law to be codified  
10 in the Oklahoma Statutes as Section 1063 of Title 47, unless there  
11 is created a duplication in numbering, reads as follows:

12 A. At the time a vehicle owner registers as a shared vehicle  
13 owner on a peer-to-peer car sharing program, and prior to the time  
14 when the shared vehicle owner makes a shared vehicle available for  
15 car sharing on the peer-to-peer car sharing program, the peer-to-  
16 peer car sharing program shall:

17 1. Verify that the shared vehicle does not have any safety  
18 recalls on the vehicle for which the repairs have not been made; and

19 2. Notify the shared vehicle owner of the requirements under  
20 subsection B of this section.

21 B. 1. If the shared vehicle owner has received an actual  
22 notice of a safety recall on the vehicle, a shared vehicle owner may  
23 not make a vehicle available as a shared vehicle on a peer-to-peer  
24 car sharing program until the safety recall repair has been made.



1        2. If a shared vehicle owner receives an actual notice of a  
2 safety recall on a shared vehicle while the shared vehicle is made  
3 available on the peer-to-peer car sharing program, the shared  
4 vehicle owner shall remove the shared vehicle as available on the  
5 peer-to-peer car sharing program, as soon as practicably possible  
6 after receiving the notice of the safety recall and until the safety  
7 recall repair has been made.

8        3. If a shared vehicle owner receives an actual notice of a  
9 safety recall while the shared vehicle is being used in the  
10 possession of a shared vehicle driver, as soon as practicably  
11 possible after receiving the notice of the safety recall, the shared  
12 vehicle owner shall notify the peer-to-peer car sharing program  
13 about the safety recall so that the shared vehicle owner may address  
14 the safety recall repair.

15        SECTION 15.        AMENDATORY        68 O.S. 2011, Section 2110, as  
16 amended by Section 5, Chapter 316, O.S.L. 2012 (68 O.S. Supp. 2020,  
17 Section 2110), is amended to read as follows:

18        Section 2110. A. There is hereby levied a rental tax of six  
19 percent (6%) on the gross receipts of all motor vehicle rental  
20 agreements as provided in this section. This tax shall be levied on  
21 any rental agreement of ninety (90) days or less duration on any  
22 motor vehicle that is rented to a person by a business engaged in  
23 renting motor vehicles without a driver in Oklahoma, irrespective of  
24

1 the state in which the vehicle is registered. This rental tax shall  
2 not apply to the following:

3 1. Any lease agreements;

4 2. Any truck or truck-tractor registered pursuant to the  
5 provisions of Section 1120 or Section 1133 of Title 47 of the  
6 Oklahoma Statutes having a laden weight or a combined laden weight  
7 of eight thousand (8,000) pounds or more; ~~or~~

8 3. Any trailer or semitrailer registered pursuant to the  
9 provisions of Section 1133 of Title 47 of the Oklahoma Statutes.

10 For purposes of this section, "vehicle" and "person" shall have the  
11 same meanings as defined in Section 2101 of this title; or

12 4. Any shared vehicle upon the purchase of which applicable  
13 taxes were paid.

14 B. The rental tax specified in subsection A of this section  
15 shall be apportioned in the manner as provided in Section 2102 of  
16 this title.

17 C. A deduction from gross receipts for bad debts shall be  
18 allowed for the rental tax specified in subsection A of this  
19 section. For purposes of this section, "bad debts" shall have the  
20 same meaning as defined in Section 1366 of this title.

21 D. The tax hereby levied shall be collected from the person  
22 renting the vehicle or shared vehicle driver at the time of the  
23 payment of the rental agreement and shall be due and payable to the  
24 Oklahoma Tax Commission by the business engaged in renting these

1 vehicles or peer-to-peer car sharing program, but only with respect  
2 to shared vehicles upon the purchase of which applicable taxes were  
3 not paid, on the twentieth day of each month following the month in  
4 which payments for rental agreements subject to tax are made. The  
5 Tax Commission shall ~~implement such rules and regulations and~~ devise  
6 such forms as it deems necessary for the orderly collection of this  
7 tax and the excise tax and penalty provided for in paragraph ~~9~~ 10 of  
8 Section 2105 of this title.

9 E. The provisions of this section shall not apply to state  
10 government entities.

11 F. As used in this section:

12 1. "Rental agreement" means an agreement of ninety (90) days or  
13 less duration on any motor vehicle that is rented to a person by a  
14 business engaged in renting motor vehicles without drivers in this  
15 state and includes those peer-to-peer car sharing agreements only  
16 involving shared vehicles for which the shared vehicle owner has not  
17 paid the applicable taxes upon purchase of the shared vehicle;

18 2. "Applicable taxes" means, with respect to shared vehicles  
19 purchased in Oklahoma, motor vehicle excise taxes levied under  
20 Section 2103 of this title and sales taxes levied under Sections  
21 1354 and 1355 of this title. With respect to vehicles not purchased  
22 in Oklahoma, applicable taxes refers to the sales, use, excise or  
23 other tax generally due upon the purchase of a motor vehicle in the  
24 jurisdiction in which the shared vehicle was purchased;

1       3. "Peer-to-peer car sharing program" shall have the same  
2 definition set forth in Section 2 of the Peer-to-Peer Car Sharing  
3 Program Act;

4       4. "Car sharing program agreement" shall have the same  
5 definition set forth in Section 2 of the Peer-to-Peer Car Sharing  
6 Program Act;

7       5. "Shared vehicle" shall have the same definition set forth in  
8 Section 2 of the Peer-to-Peer Car Sharing Program Act;

9       6. "Shared vehicle owner" shall have the same definition set  
10 forth in Section 2 of the Peer-to-Peer Car Sharing Program Act; and

11       7. "Shared vehicle driver" shall have the same definition set  
12 forth in Section 2 of the Peer-to-Peer Car Sharing Program Act.

13       G. The Oklahoma Tax Commission is authorized to prescribe rules  
14 and regulations as necessary to implement the provisions of this  
15 section.

16       SECTION 16. This act shall become effective November 1, 2021.

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18       58-1-7797           JBH       02/25/21  
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