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AS AMENDED

By: Hardin (Tommy) of the House

Simpson of the Senate

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1 shall apply for such vehicle purchased in this state or brought into
2 this state by residents of this state:

3 1. Between January 1 and March 31, the payment of the full
4 annual fee shall be required;

5 2. Between April 1 and June 30, the payment of three-fourths
6 (3/4) the annual fee shall be required;

7 3. Between July 1 and September 30, the payment of one-half
8 (1/2) the annual fee shall be required; and

9 4. Between October 1 and November 30, one-fourth (1/4) the
10 annual fee shall be required.

11 License plates or decals for each year shall be made available
12 on December 1 of each preceding year for such vehicles. Any person
13 who purchases such vehicle or manufactured home between December 1
14 and December 31 of any year shall register it within thirty (30)
15 days from date of purchase and obtain a license plate or
16 Manufactured Home License Registration Decal, as appropriate, for
17 the following calendar year upon payment of the full annual fee.
18 Unless provided otherwise by statute, all annual license,
19 registration and other fees for such vehicles shall be due and
20 payable on January 1 of each year and if not paid by February 1
21 shall be deemed delinquent.

22 B. 1. All vehicles, other than those required to be registered
23 pursuant to the provisions of subsection A of this section, shall be
24 registered on a staggered system of registration and licensing on a

1 monthly series basis to distribute the work of registering such
2 vehicles as uniformly and expeditiously as practicable throughout
3 the calendar year unless otherwise provided in this section. After
4 the end of the month following the expiration date, the license and
5 registration fees for the new registration period shall become
6 delinquent.

7 2. All fleet vehicles registered pursuant to new applications
8 approved pursuant to the provisions of Section 1120 of this title
9 shall be registered on a staggered system monthly basis.

10 3. Applicants seeking to establish Oklahoma as the base
11 jurisdiction for registering apportioned fleet vehicles shall have a
12 one-time option of registering for a period of not less than six (6)
13 months nor greater than eighteen (18) months. Subsequent renewals
14 for these registrants will be for twelve (12) months, expiring on
15 the last day of the month chosen by the registrant under the one-
16 time option as provided herein. In addition, registrants with
17 multiple fleets may designate a different registration month of
18 expiration for each fleet.

19 As used in this section, "fleet" shall have the same meaning as
20 set forth in the International Registration Plan.

21 4. Effective January 1, 2004, all motorcycles and mopeds shall
22 be registered on a staggered system of registration. The Oklahoma
23 Tax Commission shall notify in writing, prior to December 1, 2003,
24 all owners of motorcycles or mopeds registered as of such date, who

1 shall have a one-time option of registering for a period of not less
2 than three (3) months nor greater than fifteen (15) months.
3 Subsequent renewals for these registrants will be for twelve (12)
4 months, expiring on the last day of the month chosen by the
5 registrant under the one-time option as provided herein. All
6 motorcycles and mopeds registered pursuant to new applications
7 received on or after December 1, 2003, shall also be registered
8 pursuant to the provisions of this paragraph.

9 5. Any three or more commercial vehicles owned by the same
10 person and previously registered in this state may be registered at
11 the same time regardless of the month or months in which they were
12 previously registered. The month in which the commercial vehicles
13 are newly registered shall be the month in which their registration
14 is renewed annually. If a commercial vehicle is registered pursuant
15 to this paragraph in the same calendar year in which it was
16 previously registered, license and registration fees shall be
17 prorated to account for the difference between the previous renewal
18 month and the new renewal month and those fees shall be due at the
19 time of registration pursuant to this paragraph.

20 C. The following penalties shall apply for delinquent
21 registration fees:

22 1. For fleet vehicles required to be registered pursuant to the
23 provisions of Section 1120 of this title for which a properly
24 completed application for registration has not been received by the

1 Corporation Commission by the last day of the month following the
2 registration expiration date, a penalty of thirty percent (30%) of
3 the Oklahoma portion of the annual registration fee, or Two Hundred
4 Dollars (\$200.00), whichever is greater, shall be assessed. The
5 license and registration cards issued by the Corporation Commission
6 for each fleet vehicle shall be valid until two (2) months after the
7 registration expiration date;

8 2. For commercial vehicles registered under the provisions of
9 subsection B of this section, except those vehicles registered
10 pursuant to Section 1133.1 of this title, a penalty shall be
11 assessed after the last day of the month following the registration
12 expiration date. A penalty of twenty-five cents (\$0.25) per day
13 shall be added to the license fee of such vehicle and shall accrue
14 for one (1) month. Thereafter, the penalty shall be thirty percent
15 (30%) of the annual registration fee, or Two Hundred Dollars
16 (\$200.00), whichever is greater;

17 3. For new or used manufactured homes, not registered within
18 thirty (30) days from date of purchase or date such manufactured
19 home was brought into this state, a penalty equal to the
20 registration fee shall be assessed; or

21 4. For all vehicles a penalty shall be assessed after the last
22 day of the month following the expiration date and no penalty shall
23 be waived by the Oklahoma Tax Commission or any motor license agent
24 except as provided for in subsection H of Section 1133, ~~and~~

1 subsection C of Section 1127 of this title, or when the vehicle was
2 stolen as certified by a police report or other documentation as
3 required by the Oklahoma Tax Commission. A penalty of One Dollar
4 (\$1.00) per day shall be added to the license fee of such vehicle,
5 provided that the penalty shall not exceed One Hundred Dollars
6 (\$100.00). Of each dollar penalty collected pursuant to this
7 subsection:

8 a. twenty-one cents (\$0.21) shall be apportioned as
9 provided in Section 1104 of this title,

10 b. twenty-one cents (\$0.21) shall be retained by the
11 motor license agent, and

12 c. fifty-eight cents (\$0.58) shall be deposited in the
13 General Revenue Fund.

14 D. In addition to all other penalties provided in the Oklahoma
15 Vehicle License and Registration Act, the following penalties shall
16 be imposed and collected by any Enforcement Officer of the
17 Corporation Commission upon finding any commercial vehicle being
18 operated in violation of the provisions of the Oklahoma Vehicle
19 License and Registration Act.

20 The penalties shall apply to any commercial vehicle found to be
21 operating in violation of the following provisions:

22 1. A penalty of not less than Fifty Dollars (\$50.00) shall be
23 imposed upon any person found to be operating a commercial vehicle
24 sixty (60) days after the end of the month in which the license

1 plate or registration credentials expire without the current year
2 license plate or registration credential displayed. Such penalty
3 shall not exceed the amount established by the Corporation
4 Commission pursuant to the provisions of subsection A of Section
5 1167 of this title. Revenue from such penalties shall be
6 apportioned as provided in Section 1167 of this title;

7 2. A penalty of not less than Fifty Dollars (\$50.00) shall be
8 imposed for any person operating a commercial vehicle subject to the
9 provisions of Section 1120 or Section 1133 of this title without the
10 proper display of, or, carrying in such commercial vehicle, the
11 identification credentials issued by the Corporation Commission as
12 evidence of payment of the fee or tax as provided in Section 1120 or
13 Section 1133 of this title. Such penalty shall not exceed the
14 amount established by the Corporation Commission pursuant to the
15 provisions of subsection A of Section 1167 of this title. Revenue
16 from such penalties shall be apportioned as provided in Section 1167
17 of this title; and

18 3. A penalty of not less than One Hundred Dollars (\$100.00)
19 shall be imposed for any person that fails to register any
20 commercial vehicle subject to the Oklahoma Vehicle License and
21 Registration Act. Such penalty shall not exceed the amount
22 established by the Corporation Commission pursuant to the provisions
23 of subsection A of Section 1167 of this title. Revenue from such
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1 penalties shall be apportioned as provided in Section 1167 of this
2 title.

3 E. The Tax Commission, or Corporation Commission with respect
4 to vehicles registered under Section 1120 or Section 1133 of this
5 title, shall assess the registration fees and penalties for the year
6 or years a vehicle was not registered. For vehicles not registered
7 for two (2) or more years, the registration fees and penalties shall
8 be due only for the current year and one (1) previous year.

9 F. In addition to any other penalty prescribed by law, there
10 shall be a penalty of not less than Twenty Dollars (\$20.00) upon a
11 finding by an enforcement officer that:

12 1. The registration of a vehicle registered pursuant to Section
13 1132 of this title is expired and it is sixty (60) or more days
14 after the end of the month of expiration; or

15 2. The registration fees for a vehicle that is subject to the
16 registration fees pursuant to Section 1132 of this title have not
17 been paid.

18 Such penalty shall not exceed the amount established by the
19 Corporation Commission pursuant to the provisions of subsection A of
20 Section 1167 of this title. Revenue from such penalties shall be
21 apportioned as provided in Section 1167 of this title.

22 G. If a vehicle is donated to a nonprofit charitable
23 organization, the nonprofit charitable organization shall be exempt
24 from paying any current or past due registration fees, excise tax,

1 transfer fees, and penalties and interest. However, after the
2 donation, if the person donating the vehicle, or someone on behalf
3 of such person, purchases the same vehicle back from the nonprofit
4 charitable organization to which the vehicle was donated, such
5 person shall be liable for all current and past-due registration
6 fees, excise tax, title or transfer fees, and penalties and interest
7 on such vehicle.

8 SECTION 2. AMENDATORY 47 O.S. 2011, Section 1132, as
9 amended by Section 2, Chapter 337, O.S.L. 2012 (47 O.S. Supp. 2020,
10 Section 1132), is amended to read as follows:

11 Section 1132. A. For all vehicles, unless otherwise
12 specifically provided by the Oklahoma Vehicle License and
13 Registration Act, a registration fee shall be assessed at the time
14 of initial registration by the owner and annually thereafter, for
15 the use of the avenues of public access within this state in the
16 following amounts:

17 1. For the first through the fourth year of registration in
18 this state or any other state, Eighty-five Dollars (\$85.00);

19 2. For the fifth through the eighth year of registration in
20 this state or any other state, Seventy-five Dollars (\$75.00);

21 3. For the ninth through the twelfth year of registration in
22 this state or any other state, Fifty-five Dollars (\$55.00);
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1 4. For the thirteenth through the sixteenth year of
2 registration in this state or any other state, Thirty-five Dollars
3 (\$35.00); and

4 5. For the seventeenth and any following year of registration
5 in this state or any other state, Fifteen Dollars (\$15.00).

6 The registration fee provided for in this subsection shall be in
7 lieu of all other taxes, general or local, unless otherwise
8 specifically provided.

9 B. For all-terrain vehicles and motorcycles used exclusively
10 for use off roads or highways purchased on or after July 1, 2005,
11 and for all-terrain vehicles and motorcycles used exclusively for
12 use off roads or highways purchased prior to July 1, 2005, which the
13 owner chooses to register pursuant to the provisions of Section
14 1115.3 of this title, an initial and nonrecurring registration fee
15 of Eleven Dollars (\$11.00) shall be assessed at the time of initial
16 registration by the owner. Nine Dollars (\$9.00) of the registration
17 fee shall be deposited in the Oklahoma Tax Commission Reimbursement
18 Fund. Two Dollars (\$2.00) of the registration fee shall be retained
19 by the motor license agent. The fees required by subsection A of
20 this section shall not be required for all-terrain vehicles or
21 motorcycles used exclusively off roads and highways.

22 C. For utility vehicles used exclusively for use off roads or
23 highways purchased on or after July 1, 2008, and for utility
24 vehicles used exclusively for use off roads or highways purchased

1 prior to July 1, 2008, which the owner chooses to register pursuant
2 to the provisions of Section 1115.3 of this title, an initial and
3 nonrecurring registration fee of Eleven Dollars (\$11.00) shall be
4 assessed at the time of initial registration by the owner. Nine
5 Dollars (\$9.00) of the registration fee shall be deposited in the
6 Oklahoma Tax Commission Reimbursement Fund. Two Dollars (\$2.00) of
7 the registration fee shall be retained by the motor license agent.
8 The fees required by subsection A of this section shall not be
9 required for utility vehicles used exclusively off roads and
10 highways.

11 D. There shall be a credit allowed with respect to the fee for
12 registration of a new vehicle which is a replacement for:

13 1. A new original vehicle which is stolen from the
14 purchaser/registrant within ninety (90) days of the date of purchase
15 of the original vehicle as certified by a police report or other
16 documentation as required by the Oklahoma Tax Commission; or

17 2. A defective new original vehicle returned by the
18 purchaser/registrant to the seller within six (6) months of the date
19 of purchase of the defective new original vehicle as certified by
20 the manufacturer.

21 The credit shall be in the amount of the fee for registration
22 which was paid for the new original vehicle and shall be applied to
23 the registration fee for the replacement vehicle. In no event will
24 the credit be refunded.

1 E. Upon every transfer or change of ownership of a vehicle, the
2 new owner shall obtain title for and, except in the case of salvage
3 vehicles and manufactured homes, register the vehicle within thirty
4 (30) days of change of ownership and pay a transfer fee of Fifteen
5 Dollars (\$15.00) in addition to any other fees provided for in this
6 act. No new decal shall be issued to the registrant. Thereafter,
7 the owner shall register the vehicle annually on the anniversary
8 date of its initial registration in this state and shall pay the
9 fees provided in subsection A of this section and receive a decal
10 evidencing such payment. Provided, used motor vehicle dealers shall
11 be exempt from the provisions of this section.

12 F. In the event a new or used vehicle is not registered, titled
13 and tagged within thirty (30) days from the date of transfer of
14 ownership, the penalty for the failure of the owner of the vehicle
15 to register the vehicle within thirty (30) days shall be One Dollar
16 (\$1.00) per day, provided that in no event shall the penalty exceed
17 One Hundred Dollars (\$100.00). No penalty shall be waived by the
18 Oklahoma Tax Commission or any motor license agent except as
19 provided in subsection C of Section 1127 of this title, or when it
20 can be shown the vehicle was stolen as certified by a police report
21 or other documentation as required by the Oklahoma Tax Commission.

22 Of each dollar penalty collected pursuant to this subsection:

23 1. Twenty-one cents (\$0.21) shall be apportioned as provided in
24 Section 1104 of this title;

1 2. Twenty-one cents (\$0.21) shall be retained by the motor
2 license agent; and

3 3. Fifty-eight cents (\$0.58) shall be deposited in the General
4 Revenue Fund.

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

6 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
7 April 6, 2021 - DO PASS AS AMENDED
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