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February 8, 2022

By: Jech

An Act relating to license plates; amending 47 O.S. 2021, Section 1135.1, as last amended by Section 3, Chapter 276, O.S.L. 2021, which relates to special license plates; providing exception to combined registration period for certain special license plate; requiring combination of registration period and fee remittance with physically disabled license plate; requiring the Oklahoma Tax Commission to promulgate rules; prohibiting alteration of certain apportionment; and providing an effective date.

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

SECTION 1. AMENDATORY 47 O.S. 2021, Section 1135.1, as last amended by Section 3, Chapter 276, O.S.L. 2021, is amended to read as follows:

Section 1135.1. A. The Oklahoma Tax Commission is hereby authorized to design and issue appropriate official special license plates to persons as provided by this section.

Special license plates shall not be transferred to any other person but shall be removed from the vehicle upon transfer of ownership and retained. The special license plate may then be used on another vehicle but only after such other vehicle has been registered for the current year.

1 Except as provided in subsection B of this section, special
2 license plates shall be renewed each year by the Tax Commission or a
3 motor license agent. The Tax Commission shall annually notify by
4 mail all persons issued special license plates. The notice shall
5 contain all necessary information and shall contain instructions for
6 the renewal procedure upon presentation to a motor license agent or
7 the Tax Commission. The license plates shall be issued on a
8 staggered system. The motor license agent fees shall be paid out of
9 the Oklahoma Tax Commission Reimbursement Fund.

10 On and after January 1, 2022, if a special license plate is
11 issued pursuant to this section, except for Legislative License
12 Plates issued pursuant to paragraph 30 of subsection B of Section
13 1135.2 of this title, any registration fee required for such plate
14 pursuant to this section and the fee required pursuant to Section
15 1132 of this title shall be remitted at the same time and subject to
16 a single registration period. The Oklahoma Tax Commission shall
17 determine, by rule, a method for making required fee and
18 registration period adjustments if a special license plate is
19 obtained during a twelve-month period for which a registration fee
20 has already been remitted pursuant to Section 1132 of this title.
21 The combination of fees in a single remittance shall not alter the
22 apportionment otherwise provided for in this section.

23 On and after January 1, 2022, if a physically disabled license
24 plate is issued pursuant to paragraph 3 of subsection B of this

section, any registration fee required for such plate pursuant to this section and the fee required pursuant to Section 1132 of this title shall be remitted at the same time and subject to a single registration period. The Oklahoma Tax Commission shall determine, by rule, a method for making required fee and registration period adjustments when a physically disabled license plate is obtained during a twelve-month period for which a registration fee has already been remitted pursuant to Section 1132 of this title. The combination of fees in a single remittance shall not alter the apportionment otherwise provided for in this section.

B. The special license plates provided by this section are as follows:

1. Political Subdivision Plates - such plates shall be designed for any vehicle owned by any political subdivision of this state having obtained a proper Oklahoma certificate of title. Such political subdivisions shall file an annual report with the Tax Commission stating the agency where such vehicle is located. Such license plates shall be permanent in nature and designed in such a manner as to remain with the vehicle for the duration of the life span of the vehicle or until the title is transferred to an owner who is not a political subdivision.

The registration fee shall be Eight Dollars (\$8.00) and shall be in addition to all other registration fees provided by law, except the registration fees levied by Section 1132 of this title;

1 2. Tax-Exempt or Nonprofit License Plates - such plates shall
2 be designed for:

3 a. any motor bus, manufactured home, or mobile chapel and
4 power unit owned and operated by a religious
5 corporation or society of this state holding a valid
6 exemption from taxation issued pursuant to Section
7 501(a) of the Internal Revenue Code, 26 U.S.C.,
8 Section 501(a), and listed as an exempt organization
9 in Section 501(c)(3) of the Internal Revenue Code, as
10 amended, 26 U.S.C., Section 501(c)(3), and that is
11 used by the corporation or society solely for the
12 furtherance of its religious functions,

13 b. any vehicle owned and operated only by nonprofit
14 organizations devoted exclusively to youth programs
15 including, but not limited to, the Girl Scouts and Boy
16 Scouts of America,

17 c. any vehicle, except passenger automobiles, owned or
18 operated by nonprofit organizations actually involved
19 in programs for the employment of the handicapped and
20 used exclusively in the transportation of goods or
21 materials for such organization,

22 d. any vehicle owned and operated by a nonprofit
23 organization that provides older persons
24 transportation to and from medical, dental and

- 1 religious services and relief from business and social
2 isolation,
- 3 e. any vehicle owned and operated by a private nonprofit
4 organization that:
- 5 (1) warehouses and distributes surplus foods to other
6 nonprofit agencies and organizations, and
- 7 (2) holds a valid exemption from taxation issued
8 pursuant to Section 501(c) of the Internal
9 Revenue Code, as amended, 26 U.S.C., Section
10 501(c), and listed as an exempt organization in
11 Section 501(c)(3) of the Internal Revenue Code,
12 as amended, and
- 13 (3) uses such vehicle exclusively for the
14 transportation of such surplus foods,
- 15 f. any vehicle which:
- 16 (1) is owned and operated by a private, nonprofit
17 organization which is exempt from taxation
18 pursuant to the provisions of Section 501(c)(3)
19 of the Internal Revenue Code, 26 U.S.C., Section
20 501(c)(3), and which is primarily funded by a
21 fraternal or civic service organization with at
22 least one hundred local chapters or clubs, and
- 23 (2) is designed and used to provide mobile health
24 screening services to the general public at no

1 cost to the recipient, and for which no
2 reimbursement of any kind is received from any
3 health insurance provider, health maintenance
4 organization or governmental program, or
5 g. any vehicle owned and operated by the Civil Air
6 Patrol, a congressionally chartered corporation that
7 also serves an auxiliary of the United States Air
8 Force and which is exempt from taxation pursuant to
9 the provisions of Section 501(c)(3) of the Internal
10 Revenue Code, 26 U.S.C., Section 501(c)(3), and is
11 used exclusively for its corporate missions of
12 aerospace education, cadet programs and emergency
13 services. Such license plates shall be permanent in
14 nature and designed in such a manner as to remain with
15 the vehicle for the duration of the life span of the
16 vehicle or until the title to such vehicle is
17 transferred to an owner who is not subject to this
18 exemption. Such vehicles shall be exempt from the
19 registration fees levied under Section 1132 of this
20 title, except that an initial registration fee of
21 Twenty-five Dollars (\$25.00) shall apply to each
22 vehicle.

23 Any person claiming to be eligible for a tax-exempt or nonprofit
24 license plate under the provisions of this paragraph must have the

1 name of the tax-exempt or nonprofit organization prominently
2 displayed upon the outside of the vehicle, except those vehicles
3 registered pursuant to the provisions of subparagraph b of this
4 paragraph, unless such display is prohibited by federal or state law
5 or by state agency rules. No vehicle shall be licensed as a tax-
6 exempt or nonprofit vehicle unless the vehicle has affixed on each
7 side thereof, in letters not less than two (2) inches high and two
8 (2) inches wide, the name of the tax-exempt or nonprofit
9 organization or the insignia or other symbol of such organization
10 which shall be of sufficient size, shape and color as to be readily
11 legible during daylight hours from a distance of fifty (50) feet
12 while the vehicle is not in motion.

13 Except as provided in subparagraph g of this paragraph, the
14 registration fee shall be Eight Dollars (\$8.00) and shall be in
15 addition to all other registration fees provided by law, except the
16 registration fees levied by Section 1132 of this title;

17 3. Physically Disabled License Plates - such plates shall be
18 designed for persons who are eligible for a physically disabled
19 placard under the provisions of Section 15-112 of this title. It
20 shall prominently display the international accessibility symbol,
21 which is a stylized human figure in a wheelchair. The Tax
22 Commission shall also design physically disabled license plates for
23 motorcycles owned by persons who are eligible for a physically
24 disabled placard pursuant to the provisions of Section 15-112 of

1 this title. Upon the death of the physically disabled person, the
2 disabled license plate shall be returned to the Tax Commission.
3 There shall be no fee for such plate in addition to the rate
4 provided by the Oklahoma Vehicle License and Registration Act for
5 the registration of the vehicle. For an additional fee of Ten
6 Dollars (\$10.00), a person eligible for a physically disabled
7 license plate shall have the option of purchasing a duplicate
8 physically disabled special license plate which shall be securely
9 attached to the front of the vehicle. The original physically
10 disabled special license plate shall be securely attached to the
11 rear of the vehicle at all times.

12 Any person who is eligible for a physically disabled license
13 plate and whose vehicle has had modifications because of the
14 physical disability of the owner or of a family member within the
15 second degree of consanguinity of the owner, may register the
16 vehicle for a flat fee of Twenty-five Dollars (\$25.00). This fee
17 shall be in lieu of all other registration fees provided by the
18 Oklahoma Vehicle License and Registration Act;

19 4. Indian Tribal License Plates - such plates shall be designed
20 for any vehicle of a native American Indian Tribal Association
21 exempted in Sections 201 through 204 of Public Law 97-473 and used
22 by the tribal association exclusively for the furtherance of its
23 tribal functions.

24

1 The registration fee shall be Eight Dollars (\$8.00) and shall be
2 in addition to all other registration fees provided by law, except
3 the registration fees levied by Section 1132 of this title;

4 5. Hearing Impaired License Plates - such plates shall be
5 designed for persons who are hearing impaired. Such persons may
6 apply for a hearing-impaired license plate for each vehicle with a
7 rated carrying capacity of one (1) ton or less upon the presentment
8 of an application on a form furnished by the Tax Commission and
9 certified by a physician holding a valid license to practice
10 pursuant to the licensing provisions of Title 59 of the Oklahoma
11 Statutes, attesting that the person is hearing impaired. The
12 license plate shall be designed so that such persons may be readily
13 identified as being hearing impaired. There shall be no additional
14 fee for the plate, but all other registration fees provided by the
15 Oklahoma Vehicle License and Registration Act shall apply;

16 6. Antique or Classic Vehicles License Plates - such plates
17 shall be designed and issued for any vehicle twenty-five (25) years
18 of age or older, based upon the date of manufacture thereof and
19 which travels on the highways of this state primarily incidental to
20 historical or exhibition purposes only.

21 The registration fee shall be Eight Dollars (\$8.00) and shall be
22 in addition to all other registration fees provided by law, except
23 the registration fees levied by Section 1132 of this title. Any
24 person registering an antique or classic vehicle may elect to have

1 the vehicle registered for a ten-year period. The registration fee
2 for the elected ten-year registration shall be Seventy-five Dollars
3 (\$75.00). The motor license agent registering the antique or
4 classic vehicle for a ten-year period shall receive one hundred
5 percent (100%) of the fees the motor license agent would have
6 otherwise received pursuant to subsection A of Section 1141.1 of
7 this title if the antique or classic vehicle had been registered on
8 an annual basis; and

9 7. Honorary Consul License Plates - such plates shall be
10 designed to include the words "Honorary Consul" and issued to
11 persons who are honorary consuls authorized by the United States to
12 perform consular duties. Persons applying for such license plates
13 must show proof of standing as an honorary consul. The fee for such
14 plate shall be Eight Dollars (\$8.00) and shall be in addition to all
15 other registration fees required by the Oklahoma Vehicle License and
16 Registration Act. The owner of the vehicle that possesses such
17 license plates shall return the special license plates to the
18 Oklahoma Tax Commission if the owner disposes of the vehicle during
19 the registration year or ceases to be authorized to perform consular
20 duties.

21 C. Special license plates provided by this section shall be
22 designed in such a manner as to identify the use or ownership of the
23 vehicle. Use of any vehicle possessing a special license plate
24 provided by this section for any purpose not specified herein shall

1 be grounds for revocation of the special license plate and
2 registration certificate.

3 D. The fees provided by this section shall be deposited in the
4 Oklahoma Tax Commission Reimbursement Fund.

5 SECTION 2. This act shall become effective November 1, 2022.

6 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
7 February 8, 2022 - DO PASS
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