

STATE OF OKLAHOMA

2nd Session of the 58th Legislature (2022)

SENATE BILL 1833

By: Jech

AS INTRODUCED

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

1 on another vehicle but only after such other vehicle has been
2 registered for the current year.

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

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

1 On and after January 1, 2022, if a physically disabled license
2 plate is issued pursuant to paragraph 3 of subsection B of this
3 section, any registration fee required for such plate pursuant to
4 this section and the fee required pursuant to Section 1132 of this
5 title shall be remitted at the same time and subject to a single
6 registration period. The Oklahoma Tax Commission shall determine,
7 by rule, a method for making required fee and registration period
8 adjustments when a physically disabled license plate is obtained
9 during a twelve-month period for which a registration fee has
10 already been remitted pursuant to Section 1132 of this title. The
11 combination of fees in a single remittance shall not alter the
12 apportionment otherwise provided for in this section.

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

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

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

- 6 a. any motor bus, manufactured home, or mobile chapel and
7 power unit owned and operated by a religious
8 corporation or society of this state holding a valid
9 exemption from taxation issued pursuant to Section
10 501(a) of the Internal Revenue Code, 26 U.S.C.,
11 Section 501(a), and listed as an exempt organization
12 in Section 501(c)(3) of the Internal Revenue Code, as
13 amended, 26 U.S.C., Section 501(c)(3), and that is
14 used by the corporation or society solely for the
15 furtherance of its religious functions,
- 16 b. any vehicle owned and operated only by nonprofit
17 organizations devoted exclusively to youth programs
18 including, but not limited to, the Girl Scouts and Boy
19 Scouts of America,
- 20 c. any vehicle, except passenger automobiles, owned or
21 operated by nonprofit organizations actually involved
22 in programs for the employment of the handicapped and
23 used exclusively in the transportation of goods or
24 materials for such organization,

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

9 g. any vehicle owned and operated by the Civil Air
10 Patrol, a congressionally chartered corporation that
11 also serves an auxiliary of the United States Air
12 Force and which is exempt from taxation pursuant to
13 the provisions of Section 501(c)(3) of the Internal
14 Revenue Code, 26 U.S.C., Section 501(c)(3), and is
15 used exclusively for its corporate missions of
16 aerospace education, cadet programs and emergency
17 services. Such license plates shall be permanent in
18 nature and designed in such a manner as to remain with
19 the vehicle for the duration of the life span of the
20 vehicle or until the title to such vehicle is
21 transferred to an owner who is not subject to this
22 exemption. Such vehicles shall be exempt from the
23 registration fees levied under Section 1132 of this
24 title, except that an initial registration fee of

1 Twenty-five Dollars (\$25.00) shall apply to each
2 vehicle.

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

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

21 3. Physically Disabled License Plates - such plates shall be
22 designed for persons who are eligible for a physically disabled
23 placard under the provisions of Section 15-112 of this title. It
24 shall prominently display the international accessibility symbol,

1 which is a stylized human figure in a wheelchair. The Tax
2 Commission shall also design physically disabled license plates for
3 motorcycles owned by persons who are eligible for a physically
4 disabled placard pursuant to the provisions of Section 15-112 of
5 this title. Upon the death of the physically disabled person, the
6 disabled license plate shall be returned to the Tax Commission.
7 There shall be no fee for such plate in addition to the rate
8 provided by the Oklahoma Vehicle License and Registration Act for
9 the registration of the vehicle. For an additional fee of Ten
10 Dollars (\$10.00), a person eligible for a physically disabled
11 license plate shall have the option of purchasing a duplicate
12 physically disabled special license plate which shall be securely
13 attached to the front of the vehicle. The original physically
14 disabled special license plate shall be securely attached to the
15 rear of the vehicle at all times.

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

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

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

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

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

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

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

1 C. Special license plates provided by this section shall be
2 designed in such a manner as to identify the use or ownership of the
3 vehicle. Use of any vehicle possessing a special license plate
4 provided by this section for any purpose not specified herein shall
5 be grounds for revocation of the special license plate and
6 registration certificate.

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

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

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