

1 STATE OF OKLAHOMA

2 2nd Session of the 58th Legislature (2022)

3 SENATE BILL 1781

By: Rader

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6 AS INTRODUCED

7 An Act relating to aircraft excise tax; amending 68
8 O.S. 2021, Section 6004, which relates to the report
9 on transfer of legal ownership aircraft; modifying
report requirements; and providing an effective date.

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

12 SECTION 1. AMENDATORY 68 O.S. 2021, Section 6004, is
13 amended to read as follows:

14 Section 6004. The Tax Commission shall require every person
15 licensed as a dealer in aircraft pursuant to the provisions of
16 Sections 251 through 257 of Title 3 of the Oklahoma Statutes to make
17 a report to the Tax Commission within a period of thirty (30) days
18 after the transfer by such person of the legal ownership of any
19 aircraft. The report shall be made on a form prescribed and
20 furnished by the Tax Commission, showing the name and address of the
21 purchaser, a description of the aircraft, including the name of the
22 manufacturer, the Federal Aviation Administration registration
23 number of the aircraft, the type and year manufactured, the serial
24 number, the date of the transfer, whether the aircraft is exempt

1 from the aircraft excise tax pursuant to Section 6003 of this title,
2 and the amount of the sale price. The Tax Commission may cancel or
3 suspend the license of any person licensed as a dealer in aircraft
4 pursuant to the provisions of Sections 251 through 257 of Title 3 of
5 the Oklahoma Statutes who shall fail or refuse to comply with the
6 provisions of Sections ~~2~~ 6001 through ~~8~~ 6007 of this ~~act~~ title.

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