

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

COMMITTEE SUBSTITUTE
FOR

HOUSE BILL NO. 1183

By: Grego

COMMITTEE SUBSTITUTE

[revenue - taxation - vehicles - tax - value -
effective date]

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 2104, as
amended by Section 237, Chapter 282, O.S.L. 2022 (68 O.S. Supp.
2024, Section 2104), is amended to read as follows:

Section 2104. A. The value of any motor vehicle, except a
manufactured home, for the purposes of the excise tax levied by
Section 2103 of this title, shall be determined as of the time the
person applying for a certificate of title thereto obtained either
ownership or possession of the vehicle, which shall be presumed to
be the actual date of the sale or other transfer of ownership, and
assignment of the certificate of title.

B. The value of any vehicle, for purposes of the excise tax
levied by Section 2103 of this title, shall be the actual sales

1 price of such a vehicle ~~before any discounts or credits are given~~
2 ~~for a trade in. However, the value of the vehicle prior to the~~
3 ~~subtraction of such discounts or credits for a trade in shall be~~
4 ~~required to be within twenty percent (20%) of the average retail~~
5 ~~price value of such vehicle as listed in the automotive reference~~
6 ~~material prescribed by Service Oklahoma.~~ The actual sales price of
7 the vehicle, which total shall be the basis of the motor vehicle
8 excise tax, as well as the number of tires on the vehicle and the
9 tire rim diameters, shall be entered on the bill of sale furnished
10 by the seller to the purchaser, or on such other form as may be
11 prescribed by Service Oklahoma.

12 Upon receipt of the properly completed bill of sale or other
13 form as prescribed by Service Oklahoma, and the payment of all
14 applicable taxes and fees, Service Oklahoma or an appointed licensed
15 operator shall issue a vehicle certificate of title in accordance
16 with the provisions of the Oklahoma Vehicle License and Registration
17 Act.

18 SECTION 2. This act shall become effective November 1, 2025.

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