STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

COMMITTEE SUBSTITUTE
FOR
SENATE BILL 1829 By: Pederson

COMMITTEE SUBSTITUTE

An Act relating to excise tax on vehicles; amending 68 O.S. 2021, Section 2104.3, which relates to the tax on new or used manufactured homes; providing exemption for certain manufactured homes; requiring submission of certain proof of payment of ad valorem tax; updating statutory language; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 2104.3, is amended to read as follows:

Section 2104.3. A. ~~Any~~ Except as provided for in subsection D of this section, any person purchasing a new or used manufactured home or owning a manufactured home which has not been registered in this state pursuant to the provisions of ~~Section 6 of this act~~ Section 1115 of Title 47 of the Oklahoma Statutes shall pay the excise tax levied by Section 2103 of ~~Title 68 of the Oklahoma Statutes~~ of this title at the time such person is applying for a certificate of title for such manufactured home.

B. The value of any manufactured home for the purposes of the excise tax levied by Section 2103 of ~~Title 68 of the Oklahoma Statutes~~ this title shall be determined as of the date the person applying for a certificate of title obtained either legal ownership or possession of the manufactured home. Such date shall be presumed to be the actual date of sale or other transfer of legal ownership and assignment of the certificate of title. The value of a new manufactured home shall be one-half (1/2) of the actual retail selling price of such a home excluding Oklahoma state taxes. The value of a used manufactured home shall be sixty-five percent (65%) of one-half (1/2) of the new actual retail selling price of ~~said~~ such home, excluding Oklahoma state taxes.

C. The excise tax collected pursuant to subsection B of this section shall be apportioned in accordance with the provisions of Section 2102 of ~~Title 68 of the Oklahoma Statutes~~ this title.

D. Any person purchasing a new or used manufactured home or owning a manufactured home that is applying for a certificate of title for the manufactured home and provides proof of paid current calendar year ad valorem tax, by submission of a Manufactured Home Certificate (OTC Form 936) or any other proof accepted by Service Oklahoma, shall be exempt from all but a portion of the excise tax levied pursuant to Section 2103 of this title equal to thirty one-hundredths percent (0.30%) of the value of the manufactured home, as determined by subsection B of this section.

SECTION 2. This act shall become effective November 1, 2026.

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