

# An Act

ENROLLED HOUSE  
BILL NO. 1183

By: Grego and Bashore of the  
House

and

Frix of the Senate

An Act relating to revenue and taxation; amending 68 O.S. 2021, Section 2104, as amended by Section 237, Chapter 282, O.S.L. 2022 (68 O.S. Supp. 2024, Section 2104), which relates to the value of vehicles for the purpose of the motor vehicle excise tax; modifying how value is determined; and providing an effective date.

SUBJECT: Revenue and taxation

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 price of such a vehicle ~~before any discounts or credits are given for a trade-in. However, the value of the vehicle prior to the subtraction of such discounts or credits for a trade-in shall be required to be within twenty percent (20%) of the average retail price value of such vehicle as listed in the automotive reference material prescribed by Service Oklahoma.~~ The actual sales price of the vehicle, which total shall be the basis of the motor vehicle excise tax, as well as the number of tires on the vehicle and the

tire rim diameters, shall be entered on the bill of sale furnished by the seller to the purchaser, or on such other form as may be prescribed by Service Oklahoma.

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

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

Passed the House of Representatives the 14th day of May, 2025.

\_\_\_\_\_  
Presiding Officer of the House  
of Representatives

Passed the Senate the 6th day of May, 2025.

\_\_\_\_\_  
Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_

Approved by the Governor of the State of Oklahoma this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_