

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 COMMITTEE SUBSTITUTE
4 FOR

5 SENATE BILL NO. 1829

6 By: Pederson

7 COMMITTEE SUBSTITUTE

8 An Act relating to excise tax on vehicles; amending
9 68 O.S. 2021, Section 2104.3, which relates to the
10 tax on new or used manufactured homes; providing
11 exemption for certain manufactured homes; requiring
12 submission of certain proof of payment of ad valorem
13 tax; updating statutory language; and providing an
14 effective date.

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

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

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

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

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

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

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24

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

60-2-3688 QD 2/20/2026 4:45:01 PM