

1 **SENATE FLOOR VERSION**

2 March 24, 2021

3 ENGROSSED HOUSE  
4 BILL NO. 2476

By: Roberts (Sean), Caldwell  
(Trey) and Bell of the  
House

5 and

6 Bullard of the Senate

7  
8  
9 [ revenue and taxation - motor vehicle sales tax -  
10 exemption - codification - effective date ]

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

13 SECTION 1. NEW LAW A new section of law to be codified  
14 in the Oklahoma Statutes as Section 2105.1 of Title 68, unless there  
15 is created a duplication in numbering, reads as follows:

16 A. Any transfer of legal ownership of a motor vehicle to a  
17 person who is a resident of Oklahoma and has been honorably  
18 discharged from active service in any branch of the Armed Forces of  
19 the United States or Oklahoma National Guard and who has been  
20 certified by the United States Department of Veterans Affairs or its  
21 successor to be in receipt of disability compensation at the one-  
22 hundred-percent rate and the disability shall be permanent and have  
23 been sustained through military action or accident or resulting from  
24 disease contracted while in such active service and who is

1 registered with the veterans registry created by the Oklahoma  
2 Department of Veterans Affairs shall be exempt from the sales tax  
3 levied for the sale of motor vehicles by Section 1355 of Title 68 of  
4 the Oklahoma Statutes.

5 B. The exemption authorized by this section shall not be  
6 claimed by an individual for more than one vehicle in a consecutive  
7 three-year period, unless the vehicle is a replacement for a vehicle  
8 which was destroyed and declared by the insurer to be a total loss  
9 claim. This exemption shall not be counted against the sales tax  
10 exemption cap provided in paragraph 34 of Section 1357 of Title 68  
11 of the Oklahoma Statutes.

12 C. The Oklahoma Tax Commission shall issue to the buyer a  
13 refund of sales tax collected by a motor vehicle dealer from any  
14 person who qualifies for the exemption under this section. If the  
15 purchase of the motor vehicle was made with a loan, the refund shall  
16 be issued to the lienholder. The lienholder shall deduct the refund  
17 amount from the balance due on the loan.

18 SECTION 2. This act shall become effective November 1, 2021.

19 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS  
20 March 24, 2021 - DO PASS

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