

1 STATE OF OKLAHOMA

2 2nd Session of the 59th Legislature (2024)

3 COMMITTEE SUBSTITUTE
4 FOR
5 HOUSE BILL NO. 1853

By: Kerbs

6
7 COMMITTEE SUBSTITUTE

8 An Act relating to motor vehicles; amending 47 O.S.
9 2021, Section 1103, as amended by Section 9, Chapter
10 47, 1st Extraordinary Session, O.S.L. 2023 (47 O.S.
11 Supp. 2023, Section 1103), which relates to
12 legislative intent; allowing certain fee be retained
13 by licensed operator; amending 47 O.S. 2021, Section
14 1140, as last amended by Section 12, Chapter 47, 1st
15 Extraordinary Session, O.S.L. 2023 (47 O.S. Supp.
16 2023, Section 1140), which relates to apportionment;
17 modifying description of certain collected monies;
18 amending 47 O.S. 2021, Section 1141.1, as last
19 amended by Section 13, Chapter 47, 1st Extraordinary
20 Session, O.S.L. 2023 (47 O.S. Supp. 2023, Section
21 1141.1), which relates to the retention of taxes and
22 fees; removing certain statutory references on fee
23 retention; authorizing the retention of certain fees;
24 amending 63 O.S. 2021, Section 4021, as amended by
Section 215, Chapter 282, O.S.L. 2022 (63 O.S. Supp.
2023, Section 4021), which relates to fees,
exemptions, and credits; modifying date and means for
the retention of certain fees; amending 68 O.S. 2021,
Section 2103, as amended by Section 236, Chapter 282,
O.S.L. 2022 (68 O.S. Supp. 2023, Section 2103), which
relates to tax for transfer of vehicle ownership;
modifying agency responsible for certain collection;
modifying apportionment and retention of certain
collections; and declaring an emergency.

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

1 SECTION 1. AMENDATORY 47 O.S. 2021, Section 1103, as
2 amended by Section 9, Chapter 47, 1st Extraordinary Session, O.S.L.
3 2023 (47 O.S. Supp. 2023, Section 1103), is amended to read as
4 follows:

5 Section 1103. A. It is the intent of the Legislature that the
6 owner or owners of every vehicle in this state shall possess a
7 certificate of title as proof of ownership and that every vehicle
8 shall be registered in the name of the owner or owners thereof. All
9 registration and license fees and mileage taxes imposed by the
10 Oklahoma Vehicle License and Registration Act shall be for the
11 purpose of providing funds for the general governmental functions of
12 the state, counties, municipalities and schools and for the
13 maintenance and upkeep of the avenues of public access of this
14 state. Such registration and license fees shall apply to every
15 vehicle operated upon, over, along or across any avenue of public
16 access within this state and when paid in full, shall be in lieu of
17 all other taxes, general and local, unless otherwise specifically
18 provided.

19 B. Unless otherwise provided, all fees to be retained by the
20 licensed operator pursuant to the Oklahoma Vehicle License and
21 Registration Act, shall be retained by the licensed operator
22 pursuant to subsection E of Section 1141.1 of this title.

23 1. This section shall apply to subsection H of Section 1105,
24 Section 1115, 1132, 1132.1, 1132.4, 1135.1, 1135.2, 1135.3,

1 subsection H of Section 1140, and Section 1151 of this title, and
2 Section 2103 of Title 68 of the Oklahoma Statutes, beginning July 1,
3 2023. Except that the fee of Five Dollars (\$5.00) for the license
4 plate issued pursuant to paragraph 31 of subsection B of Section
5 1135.2 of this title shall be retained by the licensed operator.

6 2. This section shall apply to subsections G, L, M, N, and R of
7 Section 1105, Sections 1107.4, 1110, 1116, 1126, 1135.4, 1135.7,
8 1135.9, and 1143 of this title, and Section 4021 of Title 63 of the
9 Oklahoma Statutes, beginning July 1, 2025.

10 SECTION 2. AMENDATORY 47 O.S. 2021, Section 1104, as
11 last amended by Section 10, Chapter 47, 1st Extraordinary Session,
12 O.S.L. 2023 (47 O.S. Supp. 2023, Section 1104), is amended to read
13 as follows:

14 Section 1104. A. Unless otherwise provided by law, all fees,
15 taxes and penalties collected or received pursuant to the Oklahoma
16 Vehicle License and Registration Act or Section 1-101 et seq. of
17 this title shall be apportioned and distributed monthly by the
18 Oklahoma Tax Commission in accordance with this section. Service
19 Oklahoma shall provide to the Oklahoma Tax Commission monthly
20 reports of motor vehicle collection information, including, but not
21 limited to, motor vehicle monthly apportionment information,
22 refunds, canceled vouchers, waste tire collections, organ donor
23 program amounts, driver license records, prorate amounts, and sales
24 tax amounts. The reports shall be delivered electronically pursuant

1 to the current calendar year apportionment disbursement schedule
2 provided to Service Oklahoma by the Oklahoma Tax Commission on or
3 before December 1st annually.

4 One percent (1%) of ~~fees collected~~ the monies referred to in
5 this subsection shall be apportioned to the Licensed Operator
6 Performance Fund created in Section 3-106 of this title, in
7 accordance with the applicable metrics determined by Service
8 Oklahoma.

9 B. 1. The following percentages of the monies referred to in
10 subsection A of this section shall be apportioned to the various
11 school districts in accordance with paragraph 2 of this subsection:

- 12 a. from October 1, 2000, until June 30, 2001, thirty-five
13 and forty-six one-hundredths percent (35.46%),
- 14 b. for the year beginning July 1, 2001, and ending June
15 30, 2002, thirty-five and ninety-one one-hundredths
16 percent (35.91%),
- 17 c. for the year beginning July 1, 2002, through the year
18 ending on June 30, 2015, thirty-six and twenty one-
19 hundredths percent (36.20%),
- 20 d. for the year beginning July 1, 2015, through the year
21 ending on June 30, 2019, thirty-six and twenty one-
22 hundredths percent (36.20%), but in no event shall the
23 amount apportioned in any fiscal year pursuant to this
24 subparagraph exceed the total amount apportioned for

1 the fiscal year ending on June 30, 2015. Any amounts
2 in excess of such limitation shall be placed to the
3 credit of the General Revenue Fund, and

4 e. for the year beginning July 1, 2019, and all
5 subsequent years, thirty-six and twenty one-hundredths
6 percent (36.20%), but in no event shall the amount
7 apportioned in any fiscal year pursuant to this
8 subparagraph exceed the total amount apportioned for
9 the fiscal year ending on June 30, 2015. Any amounts
10 in excess of such limitation shall be placed to the
11 credit of the Rebuilding Oklahoma Access and Driver
12 Safety Fund created in Section 1521 of Title 69 of the
13 Oklahoma Statutes.

14 2. The monies apportioned pursuant to subparagraphs a through e
15 of paragraph 1 of this subsection shall be apportioned to the
16 various school districts so that each district shall receive an
17 amount based upon the proportion that each district's average daily
18 attendance bears to the total average daily attendance of those
19 districts entitled to receive funds pursuant to this section as
20 certified by the State Department of Education.

21 Each district's allocation of funds shall be remitted to the
22 county treasurer of the county wherein the administrative
23 headquarters of the district are located.

1 No district shall be eligible for the funds herein provided
2 unless the district makes an ad valorem tax levy of fifteen (15)
3 mills and maintains nine (9) years of instruction and pursuant to
4 the rules of the State Board of Education, is authorized to maintain
5 ten (10) years of instruction.

6 C. The following percentages of the monies referred to in
7 subsection A of this section shall be remitted to the State
8 Treasurer to be credited to the General Revenue Fund of the State
9 Treasury:

10 1. From October 1, 2000, until June 30, 2001, forty-five and
11 ninety-seven one-hundredths percent (45.97%);

12 2. For the year beginning July 1, 2001, and ending June 30,
13 2002, forty-five and twenty-nine one-hundredths percent (45.29%);

14 3. For the year beginning July 1, 2002, and for the subsequent
15 fiscal years ending June 30, 2007, forty-four and eighty-four one-
16 hundredths percent (44.84%);

17 4. For the year beginning July 1, 2007, and ending June 30,
18 2008, thirty-nine and eighty-four one-hundredths percent (39.84%);

19 5. For the year beginning July 1, 2008, and ending June 30,
20 2009, thirty-four and eighty-four one-hundredths percent (34.84%);

21 6. For the period beginning July 1, 2009, and ending December
22 31, 2012, twenty-nine and eighty-four one-hundredths percent
23 (29.84%);

24

1 7. For the period beginning January 1, 2013, and ending June
2 30, 2013, twenty-nine and thirty-four one-hundredths percent
3 (29.34%);

4 8. For the year beginning July 1, 2013, and ending June 30,
5 2014, twenty-six and eighty-four one-hundredths percent (26.84%);
6 and

7 9. For the year beginning July 1, 2014, through the year ending
8 June 30, 2019, twenty-four and eighty-four one-hundredths percent
9 (24.84%).

10 D. The following percentages of the monies referred to in
11 subsection A of this section shall be remitted to the State
12 Treasurer to be credited to the State Transportation Fund:

13 1. From October 1, 2000, until June 30, 2001, thirty one-
14 hundredths percent (0.30%);

15 2. For the year beginning July 1, 2001, through the year ending
16 on June 30, 2015, thirty-one one-hundredths percent (0.31%);

17 3. For the year beginning July 1, 2015, through the year ending
18 on June 30, 2019, thirty-one one-hundredths percent (0.31%), but in
19 no event shall the amount apportioned in any fiscal year pursuant to
20 this paragraph exceed the total amount apportioned for the fiscal
21 year ending on June 30, 2015. Any amounts in excess of such
22 limitation shall be placed to the credit of the General Revenue
23 Fund; and
24

1 4. For the year beginning July 1, 2019, and all subsequent
2 years, thirty-one one-hundredths percent (0.31%), but in no event
3 shall the amount apportioned in any fiscal year pursuant to this
4 paragraph exceed the total amount apportioned for the fiscal year
5 ending on June 30, 2015. Any amounts in excess of such limitation
6 shall be placed to the credit of the Rebuilding Oklahoma Access and
7 Driver Safety Fund created in Section 1521 of Title 69 of the
8 Oklahoma Statutes.

9 E. 1. The following percentages of the monies referred to in
10 subsection A of this section shall be apportioned to the various
11 counties as set forth in paragraph 2 of this subsection:

- 12 a. from October 1, 2000, until June 30, 2001, seven and
13 nine one-hundredths percent (7.09%),
- 14 b. for the year beginning July 1, 2001, and ending June
15 30, 2002, seven and eighteen one-hundredths percent
16 (7.18%),
- 17 c. for the year beginning July 1, 2002, through the year
18 ending on June 30, 2015, seven and twenty-four one-
19 hundredths percent (7.24%),
- 20 d. for the year beginning July 1, 2015, through the year
21 ending on June 30, 2019, seven and twenty-four one-
22 hundredths percent (7.24%), but in no event shall the
23 amount apportioned in any fiscal year pursuant to this
24 subparagraph exceed the total amount apportioned for

1 the fiscal year ending on June 30, 2015. Any amounts
2 in excess of such limitation shall be placed to the
3 credit of the General Revenue Fund, and

4 e. for the year beginning July 1, 2019, and all
5 subsequent years, seven and twenty-four one-hundredths
6 percent (7.24%), but in no event shall the amount
7 apportioned in any fiscal year pursuant to this
8 subparagraph exceed the total amount apportioned for
9 the fiscal year ending on June 30, 2015. Any amounts
10 in excess of such limitation shall be placed to the
11 credit of the Rebuilding Oklahoma Access and Driver
12 Safety Fund created in Section 1521 of Title 69 of the
13 Oklahoma Statutes.

14 2. The monies apportioned pursuant to subparagraphs a through e
15 of paragraph 1 of this subsection shall be apportioned as follows:
16 forty percent (40%) of such sum shall be distributed to the various
17 counties in that proportion which the county road mileage of each
18 county bears to the entire state road mileage as certified by the
19 Transportation Commission and the remaining sixty percent (60%) of
20 such sum shall be distributed to the various counties on the basis
21 which the population and area of each county bears to the total
22 population and area of the state. The population shall be as shown
23 by the last Federal Decennial Census or the most recent annual
24 estimate provided by the United States Bureau of the Census. The

1 funds shall be used for the purpose of constructing and maintaining
2 county highways; provided, however, the county treasurer may deposit
3 so much of the funds in the sinking fund as may be necessary for the
4 retirement of interest and annual accrual of indebtedness created by
5 the issuance of county or township bonds for road purposes. Such
6 deposits to the sinking fund shall not exceed forty percent (40%) of
7 the funds allocated to a county pursuant to this paragraph.

8 F. 1. The following percentages of the monies referred to in
9 subsection A of this section shall be remitted to the county
10 treasurers of the respective counties and by them deposited in a
11 separate special revenue fund to be used by the county commissioners
12 in accordance with paragraph 2 of this subsection:

- 13 a. from October 1, 2000, until June 30, 2001, two and
14 fifty-three one-hundredths percent (2.53%),
- 15 b. for the year beginning July 1, 2001, and ending June
16 30, 2002, two and fifty-six one-hundredths percent
17 (2.56%),
- 18 c. for the year beginning July 1, 2002, through the year
19 ending on June 30, 2015, two and fifty-nine one-
20 hundredths percent (2.59%),
- 21 d. for the year beginning July 1, 2015, through the year
22 ending on June 30, 2019, two and fifty-nine one-
23 hundredths percent (2.59%), but in no event shall the
24 amount apportioned in any fiscal year pursuant to this

1 subparagraph exceed the total amount apportioned for
2 the fiscal year ending on June 30, 2015. Any amounts
3 in excess of such limitation shall be placed to the
4 credit of the General Revenue Fund, and

5 e. for the year beginning July 1, 2019, and all
6 subsequent years, two and fifty-nine one-hundredths
7 percent (2.59%), but in no event shall the amount
8 apportioned in any fiscal year pursuant to this
9 subparagraph exceed the total amount apportioned for
10 the fiscal year ending on June 30, 2015. Any amounts
11 in excess of such limitation shall be placed to the
12 credit of the Rebuilding Oklahoma Access and Driver
13 Safety Fund created in Section 1521 of Title 69 of the
14 Oklahoma Statutes.

15 2. The monies apportioned pursuant to subparagraphs a through e
16 of paragraph 1 of this subsection shall be used for the primary
17 purpose of matching federal funds for the construction of federal
18 aid projects on county roads, or constructing and maintaining county
19 or township highways and permanent bridges of such counties. The
20 distribution of monies apportioned by this paragraph shall be made
21 upon the basis of the current formula based upon road mileage, area
22 and population as related to county road improvement and maintenance
23 costs. Provided, however, the Department of Transportation may
24

1 update the formula factors from time to time as necessary to account
2 for changing conditions.

3 G. 1. The following percentages of the monies referred to in
4 subsection A of this section shall be transmitted by the Tax
5 Commission to the various counties as set forth in paragraph 2 of
6 this subsection:

7 a. from October 1, 2000, until June 30, 2001, three and
8 fifty-five one-hundredths percent (3.55%),

9 b. for the year beginning July 1, 2001, and ending June
10 30, 2002, three and fifty-nine one-hundredths percent
11 (3.59%),

12 c. for the year beginning July 1, 2002, through the year
13 ending on June 30, 2015, three and sixty-two one-
14 hundredths percent (3.62%),

15 d. for the year beginning July 1, 2015, through the year
16 ending on June 30, 2019, three and sixty-two one-
17 hundredths percent (3.62%), but in no event shall the
18 amount apportioned in any fiscal year pursuant to this
19 subparagraph exceed the total amount apportioned for
20 the fiscal year ending on June 30, 2015. Any amounts
21 in excess of such limitation shall be placed to the
22 credit of the General Revenue Fund, and

23 e. for the year beginning July 1, 2019, and all
24 subsequent years, three and sixty-two one-hundredths

1 percent (3.62%), but in no event shall the amount
2 apportioned in any fiscal year pursuant to this
3 subparagraph exceed the total amount apportioned for
4 the fiscal year ending on June 30, 2015. Any amounts
5 in excess of such limitation shall be placed to the
6 credit of the Rebuilding Oklahoma Access and Driver
7 Safety Fund created in Section 1521 of Title 69 of the
8 Oklahoma Statutes.

9 2. The monies apportioned pursuant to subparagraphs a through e
10 of paragraph 1 of this subsection shall be transmitted to the
11 various counties on the basis of a formula to be developed by the
12 Department of Transportation. Such formula shall be similar to that
13 currently used for the distribution of County Bridge Program Funds,
14 but also taking into consideration the effect of terrain and traffic
15 volume as related to county road improvement and maintenance costs.
16 Provided, however, the Department of Transportation may update the
17 formula factors from time to time as necessary to account for
18 changing conditions. The funds shall be transmitted to the various
19 county treasurers to be deposited in the county highway fund of
20 their respective counties.

21 H. 1. The following percentages of the monies referred to in
22 subsection A of this section shall be apportioned to the various
23 counties as set forth in paragraph 2 of this subsection:
24

- 1 a. from October 1, 2000, until June 30, 2001, eighty-one
2 one-hundredths percent (0.81%),
- 3 b. for the year beginning July 1, 2001, and ending June
4 30, 2002, eighty-two one-hundredths percent (0.82%),
- 5 c. for the year beginning July 1, 2002, through the year
6 ending on June 30, 2015, eighty-three one-hundredths
7 percent (0.83%),
- 8 d. for the year beginning July 1, 2015, through the year
9 ending on June 30, 2019, eighty-three one-hundredths
10 percent (0.83%), but in no event shall the amount
11 apportioned in any fiscal year pursuant to this
12 subparagraph exceed the total amount apportioned for
13 the fiscal year ending on June 30, 2015. Any amounts
14 in excess of such limitation shall be placed to the
15 credit of the General Revenue Fund, and
- 16 e. for the year beginning July 1, 2019, and all
17 subsequent years, eighty-three one-hundredths percent
18 (0.83%), but in no event shall the amount apportioned
19 in any fiscal year pursuant to this subparagraph
20 exceed the total amount apportioned for the fiscal
21 year ending on June 30, 2015. Any amounts in excess
22 of such limitation shall be placed to the credit of
23 the Rebuilding Oklahoma Access and Driver Safety Fund
24

1 created in Section 1521 of Title 69 of the Oklahoma
2 Statutes.

3 2. The monies apportioned pursuant to subparagraphs a through e
4 of paragraph 1 of this subsection shall be apportioned to the
5 various counties based upon the proportion that each county's
6 population bears to the total state population.

7 Each county's allocation of funds shall be remitted to the
8 various county treasurers to be deposited in the general fund of the
9 county and used for the support of county government.

10 I. 1. The following percentages of the monies referred to in
11 subsection A of this section shall be apportioned to the various
12 cities and incorporated towns as set forth in paragraph 2 of this
13 subsection:

14 a. from October 1, 2000, until June 30, 2001, three and
15 four one-hundredths percent (3.04%),

16 b. for the year beginning July 1, 2001, and ending June
17 30, 2002, three and eight one-hundredths percent
18 (3.08%),

19 c. for the year beginning July 1, 2002, through the year
20 ending on June 30, 2015, three and ten one-hundredths
21 percent (3.10%),

22 d. for the year beginning July 1, 2015, through the year
23 ending on June 30, 2019, three and ten one-hundredths
24 percent (3.10%), but in no event shall the amount

1 apportioned in any fiscal year pursuant to this
2 subparagraph exceed the total amount apportioned for
3 the fiscal year ending on June 30, 2015. Any amounts
4 in excess of such limitation shall be placed to the
5 credit of the General Revenue Fund, and

6 e. for the year beginning July 1, 2019, and all
7 subsequent years, three and ten one-hundredths percent
8 (3.10%), but in no event shall the amount apportioned
9 in any fiscal year pursuant to this subparagraph
10 exceed the total amount apportioned for the fiscal
11 year ending on June 30, 2015. Any amounts in excess
12 of such limitation shall be placed to the credit of
13 the Rebuilding Oklahoma Access and Driver Safety Fund
14 created in Section 1521 of Title 69 of the Oklahoma
15 Statutes.

16 2. The monies apportioned pursuant to subparagraphs a through e
17 of paragraph 1 of this subsection shall be apportioned to the
18 various cities and incorporated towns based upon the proportion that
19 each city or incorporated town's population bears to the total
20 population of all cities and incorporated towns in the state. Such
21 funds shall be remitted to the various county treasurers for
22 allocation to the various cities and incorporated towns. All such
23 funds shall be used for the construction, maintenance, repair,
24 improvement and lighting of streets and alleys. Provided, however,

1 the governing board of any city or town may, with the approval of
2 the county excise board, transfer any surplus funds to the general
3 revenue fund of such city or town whenever an emergency requires
4 such a transfer.

5 J. The following percentages of the monies referred to in
6 subsection A of this section shall be remitted to the State
7 Treasurer to be credited to the Oklahoma Law Enforcement Retirement
8 Fund:

9 1. From October 1, 2000, until June 30, 2001, one and twenty-
10 two one-hundredths percent (1.22%);

11 2. For the year beginning July 1, 2001, and ending June 30,
12 2002, one and twenty-three one-hundredths percent (1.23%); and

13 3. For the year beginning July 1, 2002, and all subsequent
14 years, one and twenty-four one-hundredths percent (1.24%).

15 K. Three one-hundredths of one percent (3/100 of 1%) of the
16 monies referred to in subsection A of this section shall be remitted
17 to the State Treasurer to be credited to the Wildlife Conservation
18 Fund. Seventy-five percent (75%) of the funds shall be used for
19 fish habitat restoration and twenty-five percent (25%) of the funds
20 shall be used in the fish hatchery system for fish production.

21 L. 1. For the year beginning July 1, 2007, and ending June 30,
22 2008, five percent (5%) of monies referred to in subsection A of
23 this section shall be remitted to the State Treasurer to be credited
24

1 to the County Improvements for Roads and Bridges Fund as created in
2 Section 507 of Title 69 of the Oklahoma Statutes.

3 2. For the year beginning July 1, 2008, and ending June 30,
4 2009, ten percent (10%) of monies referred to in subsection A of
5 this section shall be remitted to the State Treasurer to be credited
6 to the County Improvements for Roads and Bridges Fund as created in
7 Section 507 of Title 69 of the Oklahoma Statutes.

8 3. For the period beginning July 1, 2009, and ending December
9 31, 2012, fifteen percent (15%) of monies referred to in subsection
10 A of this section shall be remitted to the State Treasurer to be
11 credited to the County Improvements for Roads and Bridges Fund as
12 created in Section 507 of Title 69 of the Oklahoma Statutes.

13 4. For the period beginning January 1, 2013, and ending June
14 30, 2013, fifteen and fifty one-hundredths percent (15.50%) of
15 monies referred to in subsection A of this section shall be remitted
16 to the State Treasurer to be credited to the County Improvements for
17 Roads and Bridges Fund as created in Section 507 of Title 69 of the
18 Oklahoma Statutes.

19 5. For the year beginning July 1, 2013, and ending June 30,
20 2014, eighteen percent (18%) of monies referred to in subsection A
21 of this section shall be remitted to the State Treasurer to be
22 credited to the County Improvements for Roads and Bridges Fund as
23 created in Section 507 of Title 69 of the Oklahoma Statutes.

24

1 6. For the year beginning July 1, 2014, twenty percent (20%) of
2 monies referred to in subsection A of this section shall be remitted
3 to the State Treasurer to be credited to the County Improvements for
4 Roads and Bridges Fund as created in Section 507 of Title 69 of the
5 Oklahoma Statutes.

6 7. For the year beginning July 1, 2015, through the year ending
7 on June 30, 2019, twenty percent (20%) of monies referred to in
8 subsection A of this section shall be remitted to the State
9 Treasurer to be credited to the County Improvements for Roads and
10 Bridges Fund as created in Section 507 of Title 69 of the Oklahoma
11 Statutes, but in no event shall the total amount apportioned in any
12 fiscal year pursuant to this paragraph exceed One Hundred Twenty
13 Million Dollars (\$120,000,000.00). Any amounts in excess of One
14 Hundred Twenty Million Dollars (\$120,000,000.00) shall be placed to
15 the credit of the General Revenue Fund.

16 8. a. Except as provided in subparagraph b of this
17 paragraph, for the year beginning July 1, 2019, and
18 all subsequent years, twenty percent (20%) of monies
19 referred to in subsection A of this section shall be
20 remitted to the State Treasurer to be credited to the
21 County Improvements for Roads and Bridges Fund as
22 created in Section 507 of Title 69 of the Oklahoma
23 Statutes, but in no event shall the total amount
24 apportioned in any fiscal year pursuant to this

1 paragraph exceed the fiscal year limitations provided
2 in subparagraph c of this paragraph. Any amounts in
3 excess of the fiscal year limitations provided in
4 subparagraph c of this paragraph shall be placed to
5 the credit of the Rebuilding Oklahoma Access and
6 Driver Safety Fund created in Section 1521 of Title 69
7 of the Oklahoma Statutes,

8 b. (1) for the fiscal year beginning July 1, 2021,
9 through the fiscal year ending June 30, 2026, the
10 Oklahoma Tax Commission shall remit twenty-five
11 percent (25%) of the monthly allocation,
12 otherwise scheduled to be credited to the County
13 Improvements for Roads and Bridges Fund, to the
14 various counties of the state. The Commission
15 shall distribute such funds monthly to each
16 county treasurer as follows:

17 (a) one-third (1/3) of such funds shall be
18 distributed to the various counties in the
19 proportion which the area of each county
20 bears to the total area of the state,

21 (b) one-third (1/3) of such funds shall be
22 distributed to the various counties in the
23 proportion which the certified county road
24

1 miles of each county bear to the total sum
2 of county road miles in the state, and
3 (c) one-third (1/3) of such funds shall be
4 distributed to the various counties in the
5 proportion which the total replacement cost
6 for obsolete or deficient bridges according
7 to the most recent ODOT yearly Bridge
8 Summary Report for County Bridges for each
9 county bears to the total amount of such
10 cost for all such county bridges in the
11 state, and

12 (2) for the fiscal year beginning July 1, 2026, and
13 all subsequent fiscal years thereafter, the
14 Oklahoma Tax Commission shall remit twenty-five
15 percent (25%) of the monthly allocation,
16 otherwise scheduled to be credited to the County
17 Improvements for Roads and Bridges Fund, to the
18 various counties of the state. The Commission
19 shall distribute such funds monthly to each
20 county treasurer as follows:

21 (a) one-third (1/3) of such funds shall be
22 distributed to the various counties in the
23 proportion which the area of each county
24 bears to the total area of the state,

1 (b) one-third (1/3) of such funds shall be
2 distributed to the various counties in the
3 proportion which the certified county road
4 miles of each county bear to the total sum
5 of county road miles in the state, and

6 (c) one-third (1/3) of such funds shall be
7 distributed to the various counties in the
8 proportion which the number of county
9 bridges in each county according to the ODOT
10 2020 Bridge Summary Report for County
11 Bridges bears to the total sum of county
12 bridges in the state according to such
13 report.

14 Each county treasurer shall deposit such funds to the
15 county's county highway fund and such funds shall be used
16 for maintenance and operations. In no event shall the
17 total amount apportioned in any fiscal year pursuant to the
18 provisions of subparagraphs a and b of this paragraph
19 exceed the fiscal year limitations provided in subparagraph
20 c of this paragraph, and

21 c. the total amount apportioned each fiscal year pursuant
22 to this paragraph shall be limited as follows:

23 (1) for fiscal years 2020

24 through 2022

\$120,000,000.00,

1	(2)	for fiscal year 2023	\$125,000,000.00,
2	(3)	for fiscal year 2024	\$130,000,000.00,
3	(4)	for fiscal year 2025	\$135,000,000.00,
4	(5)	for fiscal year 2026	\$140,000,000.00,
5	(6)	for fiscal year 2027	\$145,000,000.00,
6	(7)	for fiscal year 2028 and all	
7		subsequent fiscal years	
8		thereafter	\$150,000,000.00.

9 M. Twenty-four and eighty-four one-hundredths percent (24.84%)
10 of the monies referred to in subsection A of this section shall be
11 remitted to the State Treasurer to be credited to the Rebuilding
12 Oklahoma Access and Driver Safety Fund created in Section 1521 of
13 Title 69 of the Oklahoma Statutes.

14 N. Monies allocated to counties by this section may be
15 estimated by the county excise board in the budget for the county as
16 anticipated revenue to the extent of ninety percent (90%) of the
17 previous year's income from such source; provided, not more than
18 fifteen percent (15%) can be encumbered during any month.

19 O. Notwithstanding any other provisions of this section, for
20 the fiscal year beginning July 1, 2003, the first One Hundred
21 Thousand Dollars (\$100,000.00) of the monies collected or received
22 by the Tax Commission pursuant to the registration of motorcycles
23 and mopeds in this state shall be placed to the credit of the
24 Oklahoma Tax Commission Revolving Fund.

1 SECTION 3. AMENDATORY 47 O.S. 2021, Section 1141.1, as
2 last amended by Section 13, Chapter 47, 1st Extraordinary Session,
3 O.S.L. 2023 (47 O.S. Supp. 2023, Section 1141.1), is amended to read
4 as follows:

5 Section 1141.1 A. Each licensed operator shall be entitled to
6 retain the following amounts from the taxes and fees collected by
7 such licensed operator to be used to fund the operation of the
8 office of such licensed operator subject to the provisions of
9 Sections 1140 through 1147 of this title:

10 1. Beginning July 1, 2006, through June 30, 2023, Three Dollars
11 and fifty-six cents (\$3.56) for each vehicle registered pursuant to
12 the Oklahoma Vehicle License and Registration Act;

13 2. Beginning on or after January 1, 2022 through June 30, 2023,
14 if a special or personalized license plate is issued pursuant to
15 Sections 1135.1 through 1135.7 of this title and remittance is
16 combined with the registration required pursuant to Section 1132 of
17 this title, Seven Dollars and twelve cents (\$7.12). Beginning July
18 1, 2023, through June 30, 2025, Three Dollars and fifty-six cents
19 (\$3.56) for each special license plate issued pursuant to Sections
20 1135.1 through Section 1135.7 of this title;

21 3. One Dollar and twenty-five cents (\$1.25) for each
22 certificate of title issued for boats and motors pursuant to the
23 Oklahoma Statutes;

24

1 4. For each certificate of registration issued for boats and
2 motors pursuant to the Oklahoma Statutes, an amount determined
3 pursuant to the provisions of subsection B of this section;

4 5. Two Dollars and twenty-five cents (\$2.25) for each
5 certificate of title issued pursuant to the Oklahoma Vehicle License
6 and Registration Act. Provided, the fee retention amount for
7 certificates of title issued pursuant to the provisions of
8 subsection H of Section 1105 of this title, in which an insurer pays
9 the optional twenty-two-dollar-fee amount, is Four Dollars and fifty
10 cents (\$4.50);

11 6. Beginning July 1, 2002 through June 30, 2023, each licensed
12 operator shall be entitled to retain three and twenty-five one-
13 hundredths percent (3.25%) of the vehicle excise tax collected
14 pursuant to Section 2103 of Title 68 of the Oklahoma Statutes;

15 7. Four percent (4%) of the excise tax collected on the
16 transfer of boats and motors pursuant to the Oklahoma Statutes
17 through June 30, 2025;

18 8. Two Dollars (\$2.00) for each driver license, endorsement,
19 identification license, or renewal or duplicate issued pursuant to
20 Section 6-101 et seq. of this title through June 30, 2023;

21 9. Two Dollars (\$2.00) for the recording of security interests
22 as provided in Section 1110 of this title;

23 10. Two Dollars (\$2.00) for each inspection conducted pursuant
24 to subsection L of Section 1105 of this title;

- 1 11. Three Dollars (\$3.00) for each inspection conducted
2 pursuant to subsection M of Section 1105 of this title;
- 3 12. One Dollar (\$1.00) for each certificate of ownership filed
4 pursuant to subsection R of Section 1105 of this title;
- 5 13. One Dollar (\$1.00) for each temporary permit issued
6 pursuant to Section 1124 of this title;
- 7 14. One Dollar and fifty cents (\$1.50) for processing each
8 proof of financial responsibility, driver license information,
9 insurance verification information, and other additional information
10 as provided in Section 7-602 of this title;
- 11 15. The mailing fees and registration fees provided in Sections
12 1131 and 1140 of this title;
- 13 16. The notary fee provided in Section 1143 of this title;
- 14 17. Three Dollars (\$3.00) for each lien entry form completed
15 and recorded on a certificate of title pursuant to subsection G of
16 Section 1105 of this title;
- 17 18. Seven Dollars (\$7.00) for each notice of transfer as
18 provided by subsection B of Section 1107.4 of this title;
- 19 19. Seven Dollars (\$7.00) for each certificate of title or each
20 certificate of registration issued for repossessed vehicles pursuant
21 to Section 1126 of this title;
- 22 20. Any amount specifically authorized by law to be retained by
23 the licensed operator for the furnishing of a summary of a traffic
24 record;

1 21. Beginning July 1, 2009 and through June 30, 2023, each
2 licensed operator shall also be entitled to a portion of the
3 penalties for delinquent registration or payment of excise tax as
4 provided for in subsection C of Section 1115, subsection F of
5 Section 1132 and subsection C of Section 1151 of this title and of
6 subsection A of Section 2103 of Title 68 of the Oklahoma Statutes;

7 22. Beginning January 1, 2023, each licensed operator shall be
8 entitled to retain Three Dollars and fifty-six cents (\$3.56) for
9 each electric vehicle registered pursuant to the provisions of this
10 act and such amount shall be in addition to any other amount
11 otherwise authorized by this section to be retained with respect to
12 a vehicle though June 30, 2025; and

13 23. Beginning January 1, 2023 and through June 30, 2023, each
14 licensed operator shall be entitled to retain three and twenty-five
15 hundredths percent (3.25%) of the vehicle excise tax collected
16 pursuant to Section 2103 of Title 68 of the Oklahoma Statutes for
17 each electric vehicle but such amount shall not be in addition to
18 any other amount otherwise authorized by this section to be retained
19 with respect to a vehicle.

20 The balance of the funds collected shall be remitted to Service
21 Oklahoma as provided in Section 1142 of this title to be apportioned
22 pursuant to Section 1104 of this title.

23 B. Through June 30, 2025, each certificate of registration
24 issued for boats and motors, each licensed operator shall be

1 entitled to retain the greater of One Dollar and twenty-five cents
2 (\$1.25) or an amount to be determined by Service Oklahoma according
3 to the provisions of this subsection. At the end of fiscal year
4 1997 and each fiscal year thereafter, Service Oklahoma shall compute
5 the average amount of registration fees for all boats and motors
6 registered in this state during the fiscal year and shall multiply
7 the result by six and twenty-two one-hundredths percent (6.22%).
8 The resulting product shall be the amount which may be retained by
9 each licensed operator for each certificate of registration for
10 boats and motors issued during the following calendar year.

11 C. When an application for registration is made with Service
12 Oklahoma, the Corporation Commission or a licensed operator, a
13 registration fee of One Dollar and seventy-five cents (\$1.75) shall
14 be collected for each license plate or decal issued. Such fees
15 shall be in addition to the registration fees on motor vehicles and
16 when an application for registration is made to the licensed
17 operator such licensed operator shall retain a fee as provided in
18 Section 1141.1 of this title through June 30, 2023. Beginning July
19 1, 2023, the fee shall be retained by the licensed operator pursuant
20 to subsection E of Section 1141.1 of this title. When the fee is
21 paid by a person making application directly with Service Oklahoma
22 or the Corporation Commission, as applicable, the registration fees
23 shall be in the same amount as provided for licensed operators and
24 the fee provided by this section shall be deposited in the Service

1 Oklahoma Revolving Fund or as provided in Section 1167 of this
2 title, as applicable. Service Oklahoma shall prepare schedules of
3 registration fees and charges for titles, which shall include the
4 fees for licensed operators, and all fees and charges paid by a
5 person shall be listed separately on the application and
6 registration and totaled on the application and registration. The
7 licensed operators shall charge only such fees as are specifically
8 provided for by law, and all such authorized fees shall be posted in
9 such a manner that any person shall have notice of all fees that are
10 imposed by law.

11 D. Unless otherwise provided, beginning July 1, 2025, the
12 provisions related to the reimbursement, retention, apportionment,
13 or distribution of funds to or by licensed operators as outlined in
14 this section shall be retained by the licensed operator pursuant to
15 ~~Subsection~~ subsection E of this section.

16 E. Beginning July 1, 2023, unless otherwise provided, licensed
17 operators compensation shall be fixed by Service Oklahoma pursuant
18 to Section 3-103 of this title.

19 1. For fiscal year beginning July 1, 2023, through the fiscal
20 year ending on June 30, 2025:

21 a. licensed operators shall be entitled to retain
22 nineteen percent (19%) of all fees collected related
23 to registrations provided by the Oklahoma Vehicle
24 License and Registration Act, ~~pursuant to subsection A~~

1 ~~of Section 1132 of this title, subsection A of Section~~
2 ~~1132.1 of this title, subsection A of Section 1132.4~~
3 ~~of this title, and subsection H of 1140 of this title,~~
4 ~~and~~

5 b. licensed operators shall be entitled to retain forty
6 percent (40%) of all fees collected related to the
7 issuance of Class A, Class B, Class C, and Class D
8 driver licenses, permits, and identification cards,
9 including REAL ID Compliant and REAL ID Noncompliant
10 credentials, pursuant to Section 6-101 et seq. of this
11 title, and

12 c. licensed operators shall be entitled to retain Three
13 Dollars and fifty-six cents (\$3.56) for the annual
14 renewal of each frac tank, construction machinery,
15 rental trailer, commercial trailer or semitrailer
16 registered pursuant to Section 1133 of this title.

17 2. All other fees directed by this section shall default back
18 to the apportionment outlined in Section 1104 of this title.

19 SECTION 4. AMENDATORY 63 O.S. 2021, Section 4021, as
20 amended by Section 215, Chapter 282, O.S.L. 2022 (63 O.S. Supp.
21 2023, Section 4021), is amended to read as follows:

22 Section 4021. A. The application required for the initial and
23 subsequent registration of a vessel, or a motor shall be accompanied
24 by payment of the following fees:

1 1. Where the manufacturer's factory delivered price, or in the
2 absence of such price being published in a recognized publication
3 for the use of marine dealers and/or for purposes of insurance and
4 financing firms, where the provable original or new cost of all
5 materials, is One Hundred Fifty Dollars (\$150.00) or less, the
6 registration and license fee for the first and for each succeeding
7 year's registration shall be One Dollar (\$1.00);

8 2. Where the manufacturer's factory delivered price, or in the
9 absence of such price being published as provided in paragraph 1 of
10 this section, where the value of such vessel or motor is determined
11 and fixed as above required and, is in excess of One Hundred Fifty
12 Dollars (\$150.00), there shall be added to the fee of One Dollar
13 (\$1.00), the sum of One Dollar (\$1.00) for each One Hundred Dollars
14 (\$100.00) or any fraction thereof, in excess of One Hundred Fifty
15 Dollars (\$150.00) provided such fee shall not exceed One Hundred
16 Fifty Dollars (\$150.00);

17 3. After the first year's registration in this state under the
18 Oklahoma Vessel and Motor Registration Act of any new vessel or new
19 motor under paragraph 2 of this subsection, the registration for the
20 second year shall be ninety percent (90%) of the fee computed and
21 assessed hereunder for the first year, and thereafter, such fee
22 shall be computed and assessed at ninety percent (90%) of the
23 previous year's fee and shall be so computed and assessed for the
24

1 next nine (9) successive years provided such fee shall not exceed
2 One Hundred Fifty Dollars (\$150.00);

3 4. The initial and subsequent registration fee for any vessel
4 which is a part of a fleet used for lodging and for which a rental
5 fee and sales tax are collected shall be Forty Dollars (\$40.00) in
6 lieu of the fees required by paragraphs 1 through 3 of this
7 subsection. For the purpose of this paragraph, "fleet" means twenty
8 or more vessels operated by a business organization from a single
9 anchorage. The fee provided for in this paragraph may be reduced
10 annually to zero until the total reduction equals the difference
11 between the sum of the fees paid pursuant to paragraphs 1 through 3
12 of this subsection for the two (2) registration years preceding
13 January 1, 1990, and the fee provided for in this paragraph;

14 5. For any vessel or motor owned and numbered, registered or
15 licensed prior to January 1, 1990, in this or any other state, or in
16 the absence of such registration upon proof of the year, model and
17 age of same, the registration fee shall be computed and assessed at
18 the rate hereinabove provided for a new vessel or motor based on the
19 value thereof determined as provided in this subsection, but reduced
20 as though same had been registered for each prior year of its
21 existence. Except as provided in paragraph 1 of this subsection,
22 the registration fee for the eleventh year computed in accordance
23 with the provisions of this subsection shall be the amount of the
24 fee to be assessed for such eleventh year and shall be the minimum

1 annual registration fee for such vessel or motor for any subsequent
2 year; and

3 6. The initial and subsequent registration fee for any vessel
4 or motor which is not being used in a trade or business or for any
5 commercial purpose and is owned by:

6 a. a nonresident member of the Armed Forces of the United
7 States assigned to duty in this state in compliance
8 with official military or naval orders,

9 b. a resident member of the Armed Forces of the United
10 States assigned to duty in this state in compliance
11 with official military or naval orders,

12 c. the spouse, who resides in Oklahoma, of a resident or
13 nonresident member of the Armed Forces of the United
14 States serving in a foreign country, or

15 d. any Oklahoma resident who is stationed out of state
16 due to an official assignment of the Armed Forces of
17 the United States,

18 shall be the lesser of either a Fifteen Dollar (\$15.00) registration
19 fee or the fee computed and assessed for vessels or motors of
20 similar age and model pursuant to this section.

21 B. As used in this section, the term "manufacturer's factory
22 delivered price" shall represent the recommended retail selling
23 price and shall not mean the wholesale price to a dealer.

24

1 C. Service Oklahoma shall assess the registration fees and
2 penalties for the year or years a vessel or motor was not registered
3 as provided in the Oklahoma Vessel and Motor Registration Act. For
4 vessels or motors not registered for two (2) or more years, the
5 registration fees and penalties shall be due only for the current
6 year and one (1) previous year.

7 D. Upon each vessel or motor repossessed by a mortgagee, a fee
8 of Forty-six Dollars (\$46.00) shall be assessed. This fee shall be
9 in lieu of any applicable vessel or motor excise tax and
10 registration fees. ~~Each~~ Through June 30, 2025, a licensed operator
11 accepting applications for certificates of title for such vessel or
12 motors shall receive Seven Dollars (\$7.00) to be deducted from the
13 license fee specified in this paragraph for each application
14 accepted. Beginning July 1, 2025, these fees shall be retained by
15 the licensed operator pursuant to subsection E of Section 1141.1 of
16 Title 47 of the Oklahoma Statutes.

17 E. All vessels or motors owned by the State of Oklahoma, its
18 agencies or departments, or political subdivisions thereof, or which
19 under the law would be exempt from direct ad valorem taxation, shall
20 be registered pursuant to the provisions of the Oklahoma Vessel and
21 Motor Registration Act for an annual fee of Two Dollars and twenty-
22 five cents (\$2.25) irrespective of whether registered by a licensed
23 operator or Service Oklahoma.

24 F. All vessels and motors owned:

1 1. By the Boy Scouts of America, the Girl Scouts of U.S.A., and
2 the Camp Fire USA, devoted exclusively to youth programs emphasizing
3 physical fitness, character development and citizenship training;

4 2. By the Department of Public Safety; and

5 3. By organizations which are exempt from taxation pursuant to
6 the provisions of Section 501(c)(3) of the Internal Revenue Code, 26
7 U.S.C., Section 501(c)(3), and which are primarily devoted to the
8 establishment, development, operation, promotion, and participation
9 in, alone or in conjunction with others, educational and training
10 programs and competitive events to provide knowledge, information,
11 or comprehensive skills related to the sports of sailing, fishing,
12 boating, and other aquatic-related activities;

13 are hereby exempt from the payment of registration fees required by
14 this section. Provided all of such vessels or motors shall be
15 registered and shall otherwise comply with the provisions of the
16 Oklahoma Vessel and Motor Registration Act.

17 G. A credit shall be allowed with respect to the fee for
18 registration of any new vessel or new motor, when such new vessel or
19 motor is a replacement for:

20 1. A new original vessel or new original motor which is stolen
21 from the purchaser/registrant within ninety (90) days of the date of
22 purchase of the original vessel or new original motor as certified
23 by a police report or other documentation as required by Service
24 Oklahoma; or

1 2. A defective new original vessel or new original motor
2 returned by the purchaser/registrant to the seller within six (6)
3 months of the date of purchase of the defective new original vessel
4 or new original motor as certified by the manufacturer.

5 Such credit shall be in the amount of the fee for registration
6 which was paid for the new original vessel or new original motor and
7 shall be applied to the registration fee for the replacement vessel
8 or motor. In no event will said credit be refunded.

9 H. Upon proper proof of a lost certificate of registration
10 being made to Service Oklahoma or one of its licensed operators,
11 accompanied by an application therefor and payment of the fees
12 required by the Oklahoma Vessel and Motor Registration Act, a
13 duplicate certificate of registration shall be issued to the
14 applicant. The charge for such duplicate certificate of
15 registration shall be Two Dollars and twenty-five cents (\$2.25),
16 which charge shall be in addition to any other fees imposed by
17 Section 4022 of this title for any such vessel or motor.

18 I. In addition to any other fees levied by the Oklahoma Vessel
19 and Motor Registration Act, there is levied and there shall be paid
20 to Service Oklahoma, for each year a vessel or motor is registered,
21 a fee of One Dollar (\$1.00) for each vessel or motor for which a
22 registration or license fee is required pursuant to the provisions
23 of this section. The fee shall accrue and shall be collected upon
24 each vessel or motor under the same circumstances and shall be

1 payable in the same manner and times as apply to vessel and motor
2 licenses and registrations under the provisions of the Oklahoma
3 Vessel and Motor Registration Act; provided, the fee shall be paid
4 in full for the then current year at the time any vehicle is first
5 registered in a calendar year.

6 Monies collected pursuant to this subsection shall be
7 apportioned by Service Oklahoma to the State Treasurer for deposit
8 in the Trauma Care Assistance Revolving Fund created in Section 1-
9 2530.9 of this title.

10 The collection and payment of the fee shall be a prerequisite to
11 license or registration of any vessel or motor.

12 J. If a vessel or motor is donated to a nonprofit charitable
13 organization, the nonprofit charitable organization shall be exempt
14 from paying any current or past due registration fees, excise tax,
15 transfer fees, and penalties and interest; provided, subsequent to
16 such donation, if the person, entity or party acting on another's
17 behalf who donated the vessel or motor, purchases the same vessel or
18 motor from the nonprofit charitable organization receiving the
19 original donation, such person, entity or party acting on another's
20 behalf shall be liable for all current and past due registration
21 fees, excise tax, transfer fees, and penalties and interest on such
22 vehicle.

23
24

1 SECTION 5. AMENDATORY 68 O.S. 2021, Section 2103, as
2 amended by Section 236, Chapter 282, O.S.L. 2022 (68 O.S. Supp.
3 2023, Section 2103), is amended to read as follows:

4 Section 2103. A. 1. Except as otherwise provided in Sections
5 2101 through 2108 of this title, there shall be levied an excise tax
6 upon the transfer of legal ownership of any vehicle registered in
7 this state and upon the use of any vehicle registered in this state
8 and upon the use of any vehicle registered for the first time in
9 this state. Except for persons that possess an agricultural
10 exemption pursuant to Section 1358.1 of this title, the excise tax
11 shall be levied upon transfers of legal ownership of all-terrain
12 vehicles and motorcycles used exclusively off roads and highways
13 which occur on or after July 1, 2005, and upon transfers of legal
14 ownership of utility vehicles used exclusively off roads and
15 highways which occur on or after July 1, 2008. The excise tax for
16 new and used all-terrain vehicles, utility vehicles and motorcycles
17 used exclusively off roads and highways shall be levied at four and
18 one-half percent (4 1/2%) of the actual sales price of each new and
19 used all-terrain vehicle and motorcycle used exclusively off roads
20 and highways before any discounts or credits are given for a trade-
21 in. Provided, the minimum excise tax assessment for such all-
22 terrain vehicles, utility vehicles and motorcycles used exclusively
23 off roads and highways shall be Five Dollars (\$5.00). The excise
24 tax for new vehicles shall be levied at three and one-fourth percent

1 (3 1/4%) of the value of each new vehicle. The excise tax for used
2 vehicles shall be as follows:

3 a. from October 1, 2000, until June 30, 2001, Twenty
4 Dollars (\$20.00) on the first One Thousand Dollars
5 (\$1,000.00) or less of value of such vehicle, and
6 three and one-fourth percent (3 1/4%) of the remaining
7 value of such vehicle,

8 b. for the year beginning July 1, 2001, and ending June
9 30, 2002, Twenty Dollars (\$20.00) on the first One
10 Thousand Two Hundred Fifty Dollars (\$1,250.00) or less
11 of value of such vehicle, and three and one-fourth
12 percent (3 1/4%) of the remaining value of such
13 vehicle, and

14 c. for the year beginning July 1, 2002, and all
15 subsequent years, Twenty Dollars (\$20.00) on the first
16 One Thousand Five Hundred Dollars (\$1,500.00) or less
17 of value of such vehicle, and three and one-fourth
18 percent (3 1/4%) of the remaining value of such
19 vehicle.

20 2. There shall be levied an excise tax of Ten Dollars (\$10.00)
21 for any:

22 a. truck or truck-tractor registered under the provisions
23 of subsection A of Section 1133 of Title 47 of the
24 Oklahoma Statutes, for a laden weight or combined

1 laden weight of fifty-five thousand (55,000) pounds or
2 more,

3 b. trailer or semitrailer registered under subsection C
4 of Section 1133 of Title 47 of the Oklahoma Statutes,
5 which is primarily designed to transport cargo over
6 the highways of this state and generally recognized as
7 such, and

8 c. frac tank, as defined by Section 54 of Title 17 of the
9 Oklahoma Statutes, and registered under subsection C
10 of Section 1133 of Title 47 of the Oklahoma Statutes.

11 Except for frac tanks, the excise tax levied pursuant to this
12 paragraph shall not apply to special mobilized machinery, trailers,
13 or semitrailers manufactured, modified or remanufactured for the
14 purpose of providing services other than transporting cargo over the
15 highways of this state. The excise tax levied pursuant to this
16 paragraph shall also not apply to pickup trucks, vans, or sport
17 utility vehicles.

18 3. The tax levied pursuant to this section shall be due at the
19 time of the transfer of legal ownership or first registration in
20 this state of such vehicle; provided, the tax shall not be due at
21 the time of the issuance of a certificate of title for an all-
22 terrain vehicle, utility vehicle or motorcycle used exclusively off
23 roads and highways which is not required to be registered but which
24 the owner chooses to register pursuant to the provisions of

1 subsection B of Section 1115.3 of Title 47 of the Oklahoma Statutes,
2 and shall be collected by Service Oklahoma ~~or the Corporation~~
3 ~~Commission, as applicable,~~ or an appointed licensed operator, at the
4 time of the issuance of a certificate of title for any such vehicle.
5 In the event an excise tax is collected on the transfer of legal
6 ownership or use of the vehicle during any calendar year, then an
7 additional excise tax must be collected upon all subsequent
8 transfers of legal ownership. In computing the motor vehicle excise
9 tax, the amount collected shall be rounded to the nearest dollar.
10 The excise tax levied by this section shall be delinquent from and
11 after the thirtieth day after the legal ownership or possession of
12 any vehicle is obtained. Any person failing or refusing to pay the
13 tax as herein provided on or before date of delinquency shall pay in
14 addition to the tax a penalty of One Dollar (\$1.00) per day for each
15 day of delinquency, but such penalty shall in no event exceed the
16 amount of the tax. Of each dollar penalty collected pursuant to
17 this subsection:

- 18 a. ~~twenty-five cents (\$0.25)~~ fifty cents (\$0.50) shall be
19 apportioned as provided in Section 1104 of this title,
20 and
21 b. ~~twenty-five cents (\$0.25)~~ shall be retained by the
22 ~~licensed operator, and~~
23 e. fifty cents (\$0.50) shall be deposited in the General
24 Revenue Fund for the fiscal year beginning on July 1,

1 2011, and for all subsequent fiscal years, shall be
2 deposited in the State Highway Construction and
3 Maintenance Fund.

4 B. The excise tax levied in subsection A of this section and
5 assessed on all commercial vehicles registered pursuant to Section
6 1120 of Title 47 of the Oklahoma Statutes and trailers and
7 semitrailers registered under subsection C of Section 1133 of Title
8 47 of the Oklahoma Statutes to transport cargo over the highways of
9 this state shall be in lieu of all sales and use taxes levied
10 pursuant to the Sales Tax Code or the Use Tax Code. The transfer of
11 legal ownership of any motor vehicle as used in this section and the
12 Sales Tax Code and the Use Tax Code shall include the lease, lease
13 purchase or lease finance agreement involving any truck in excess of
14 eight thousand (8,000) pounds combined laden weight or any truck-
15 tractor provided the vehicle is registered in Oklahoma pursuant to
16 Section 1120 of Title 47 of the Oklahoma Statutes or any frac tank,
17 trailer, semitrailer or open commercial vehicle registered pursuant
18 to Section 1133 of Title 47 of the Oklahoma Statutes. The excise
19 tax levied pursuant to this section shall not be subsequently
20 collected at the end of the lease period if the lessee acquires
21 complete legal title of the vehicle.

22 C. The provisions of this section shall not apply to transfers
23 made without consideration between:

- 24 1. Husband and wife;

1 2. Parent and child; or

2 3. An individual and an express trust which that individual or
3 the spouse, child or parent of that individual has a right to
4 revoke.

5 D. 1. There shall be a credit allowed with respect to the
6 excise tax paid for a new vehicle which is a replacement for:

7 a. a new original vehicle which is stolen from the
8 purchaser/registrant within ninety (90) days of the
9 date of purchase of the original vehicle as certified
10 by a police report or other documentation as required
11 by Service Oklahoma, or

12 b. a defective new original vehicle returned by the
13 purchaser/registrant to the seller within six (6)
14 months of the date of purchase of the defective new
15 original vehicle as certified by the manufacturer.

16 2. The credit allowed pursuant to paragraph 1 of this
17 subsection shall be in the amount of the excise tax which was paid
18 for the new original vehicle and shall be applied to the excise tax
19 due on the replacement vehicle. In no event shall the credit be
20 refunded.

21 E. Despite any other definitions of the terms "new vehicle" and
22 "used vehicle", to the contrary, contained in any other law, the
23 term "new vehicle" as used in this section shall also include any
24 vehicle of the latest manufactured model which is owned or acquired

1 by a licensed used motor vehicle dealer which has not previously
2 been registered in this state and upon which the motor vehicle
3 excise tax as set forth in this section has not been paid. However,
4 upon the sale or transfer by a licensed used motor vehicle dealer
5 located in this state of any such vehicle which is the latest
6 manufactured model, the vehicle shall be considered a used vehicle
7 for purposes of determining excise tax.

8 F. The provisions of this section shall not apply to state
9 government entities.

10 SECTION 6. It being immediately necessary for the preservation
11 of the public peace, health or safety, an emergency is hereby
12 declared to exist, by reason whereof this act shall take effect and
13 be in full force from and after its passage and approval.

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