

1 ENGROSSED HOUSE
2 BILL NO. 1853

By: Kerbs of the House

3 and

4 Hall of the Senate

5
6 An Act relating to motor vehicles; amending 47 O.S.
7 2021, Section 1103, as amended by Section 9, Chapter
8 47, 1st Extraordinary Session, O.S.L. 2023 (47 O.S.
9 Supp. 2023, Section 1103), which relates to
10 legislative intent; allowing certain fee be retained
11 by licensed operator; amending 47 O.S. 2021, Section
12 1104, as last amended by Section 12, Chapter 47, 1st
13 Extraordinary Session, O.S.L. 2023 (47 O.S. Supp.
14 2023, Section 1104), which relates to apportionment;
15 modifying description of certain collected monies;
16 amending 47 O.S. 2021, Section 1141.1, as last
17 amended by Section 13, Chapter 47, 1st Extraordinary
18 Session, O.S.L. 2023 (47 O.S. Supp. 2023, Section
19 1141.1), which relates to the retention of taxes and
20 fees; removing certain statutory references on fee
21 retention; authorizing the retention of certain fees;
22 amending 63 O.S. 2021, Section 4021, as amended by
23 Section 215, Chapter 282, O.S.L. 2022 (63 O.S. Supp.
24 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:

SECTION 1. AMENDATORY 47 O.S. 2021, Section 1103, as
amended by Section 9, Chapter 47, 1st Extraordinary Session, O.S.L.

1 2023 (47 O.S. Supp. 2023, Section 1103), is amended to read as
2 follows:

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

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

21 1. This section shall apply to subsection H of Section 1105,
22 Section 1115, 1132, 1132.1, 1132.4, 1135.1, 1135.2, 1135.3,
23 subsection H of Section 1140, and Section 1151 of this title, and
24 Section 2103 of Title 68 of the Oklahoma Statutes, beginning July 1,

1 2023. Except that the fee of Five Dollars (\$5.00) for the license
2 plate issued pursuant to paragraph 31 of subsection B of Section
3 1135.2 of this title shall be retained by the licensed operator.

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

8 SECTION 2. AMENDATORY 47 O.S. 2021, Section 1104v2, as
9 last amended by Section 10, Chapter 47, 1st Extraordinary Session,
10 O.S.L. 2023 (47 O.S. Supp. 2023, Section 1104v2), is amended to read
11 as follows:

12 Section 1104v2. A. Unless otherwise provided by law, all fees,
13 taxes and penalties collected or received pursuant to the Oklahoma
14 Vehicle License and Registration Act or Section 1-101 et seq. of
15 this title shall be apportioned and distributed monthly by the
16 Oklahoma Tax Commission in accordance with this section. Service
17 Oklahoma shall provide to the Oklahoma Tax Commission monthly
18 reports of motor vehicle collection information, including, but not
19 limited to, motor vehicle monthly apportionment information,
20 refunds, canceled vouchers, waste tire collections, organ donor
21 program amounts, driver license records, prorated amounts, and sales
22 tax amounts. The reports shall be delivered electronically pursuant
23 to the current calendar year apportionment disbursement schedule
24

1 provided to Service Oklahoma by the Oklahoma Tax Commission on or
2 before December 1st annually.

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

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

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

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

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

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

23 No district shall be eligible for the funds herein provided
24 unless the district makes an ad valorem tax levy of fifteen (15)

1 mills and maintains nine (9) years of instruction and pursuant to
2 the rules of the State Board of Education, is authorized to maintain
3 ten (10) years of instruction.

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

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

10 2. For the year beginning July 1, 2001, and ending June 30,
11 2002, forty-five and twenty-nine one-hundredths percent (45.29%);

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

15 4. For the year beginning July 1, 2007, and ending June 30,
16 2008, thirty-nine and eighty-four one-hundredths percent (39.84%);

17 5. For the year beginning July 1, 2008, and ending June 30,
18 2009, thirty-four and eighty-four one-hundredths percent (34.84%);

19 6. For the period beginning July 1, 2009, and ending December
20 31, 2012, twenty-nine and eighty-four one-hundredths percent
21 (29.84%);

22 7. For the period beginning January 1, 2013, and ending June
23 30, 2013, twenty-nine and thirty-four one-hundredths percent
24 (29.34%);

1 8. For the year beginning July 1, 2013, and ending June 30,
2 2014, twenty-six and eighty-four one-hundredths percent (26.84%);
3 and

4 9. For the year beginning July 1, 2014, through the year ending
5 June 30, 2019, twenty-four and eighty-four one-hundredths percent
6 (24.84%).

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

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

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

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

21 4. For the year beginning July 1, 2019, and all subsequent
22 years, thirty-one one-hundredths percent (0.31%), but in no event
23 shall the amount apportioned in any fiscal year pursuant to this
24 paragraph exceed the total amount apportioned for the fiscal year

1 ending on June 30, 2015. Any amounts in excess of such limitation
2 shall be placed to the credit of the Rebuilding Oklahoma Access and
3 Driver Safety Fund created in Section 1521 of Title 69 of the
4 Oklahoma Statutes.

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

8 a. from October 1, 2000, until June 30, 2001, seven and
9 nine one-hundredths percent (7.09%),

10 b. for the year beginning July 1, 2001, and ending June
11 30, 2002, seven and eighteen one-hundredths percent
12 (7.18%),

13 c. for the year beginning July 1, 2002, through the year
14 ending on June 30, 2015, seven and twenty-four one-
15 hundredths percent (7.24%),

16 d. for the year beginning July 1, 2015, through the year
17 ending on June 30, 2019, seven and twenty-four one-
18 hundredths percent (7.24%), but in no event shall the
19 amount apportioned in any fiscal year pursuant to this
20 subparagraph exceed the total amount apportioned for
21 the fiscal year ending on June 30, 2015. Any amounts
22 in excess of such limitation shall be placed to the
23 credit of the General Revenue Fund, and
24

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

11 2. The monies apportioned pursuant to subparagraphs a through e
12 of paragraph 1 of this subsection shall be apportioned as follows:
13 forty percent (40%) of such sum shall be distributed to the various
14 counties in that proportion which the county road mileage of each
15 county bears to the entire state road mileage as certified by the
16 Transportation Commission and the remaining sixty percent (60%) of
17 such sum shall be distributed to the various counties on the basis
18 which the population and area of each county bears to the total
19 population and area of the state. The population shall be as shown
20 by the last Federal Decennial Census or the most recent annual
21 estimate provided by the United States Bureau of the Census. The
22 funds shall be used for the purpose of constructing and maintaining
23 county highways; provided, however, the county treasurer may deposit
24 so much of the funds in the sinking fund as may be necessary for the

1 retirement of interest and annual accrual of indebtedness created by
2 the issuance of county or township bonds for road purposes. Such
3 deposits to the sinking fund shall not exceed forty percent (40%) of
4 the funds allocated to a county pursuant to this paragraph.

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

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

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

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

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

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

7 b. for the year beginning July 1, 2001, and ending June
8 30, 2002, three and fifty-nine one-hundredths percent
9 (3.59%),

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

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

21 e. for the year beginning July 1, 2019, and all
22 subsequent years, three and sixty-two one-hundredths
23 percent (3.62%), but in no event shall the amount
24 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 Rebuilding Oklahoma Access and Driver
5 Safety Fund created in Section 1521 of Title 69 of the
6 Oklahoma Statutes.

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

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

22 a. from October 1, 2000, until June 30, 2001, eighty-one
23 one-hundredths percent (0.81%),
24

- 1 b. for the year beginning July 1, 2001, and ending June
2 30, 2002, eighty-two one-hundredths percent (0.82%),
3 c. for the year beginning July 1, 2002, through the year
4 ending on June 30, 2015, eighty-three one-hundredths
5 percent (0.83%),
6 d. for the year beginning July 1, 2015, through the year
7 ending on June 30, 2019, eighty-three one-hundredths
8 percent (0.83%), but in no event shall the amount
9 apportioned in any fiscal year pursuant to this
10 subparagraph exceed the total amount apportioned for
11 the fiscal year ending on June 30, 2015. Any amounts
12 in excess of such limitation shall be placed to the
13 credit of the General Revenue Fund, and
14 e. for the year beginning July 1, 2019, and all
15 subsequent years, eighty-three one-hundredths percent
16 (0.83%), but in no event shall the amount apportioned
17 in any fiscal year pursuant to this subparagraph
18 exceed the total amount apportioned for the fiscal
19 year ending on June 30, 2015. Any amounts in excess
20 of such limitation shall be placed to the credit of
21 the Rebuilding Oklahoma Access and Driver Safety Fund
22 created in Section 1521 of Title 69 of the Oklahoma
23 Statutes.

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

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

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

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

14 b. for the year beginning July 1, 2001, and ending June
15 30, 2002, three and eight one-hundredths percent
16 (3.08%),

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

20 d. for the year beginning July 1, 2015, through the year
21 ending on June 30, 2019, three and ten one-hundredths
22 percent (3.10%), but in no event shall the amount
23 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, three and ten one-hundredths percent
6 (3.10%), but in no event shall the amount apportioned
7 in any fiscal year pursuant to this subparagraph
8 exceed the total amount apportioned for the fiscal
9 year ending on June 30, 2015. Any amounts in excess
10 of such limitation shall be placed to the credit of
11 the Rebuilding Oklahoma Access and Driver Safety Fund
12 created in Section 1521 of Title 69 of the Oklahoma
13 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 cities and incorporated towns based upon the proportion that
17 each city or incorporated town's population bears to the total
18 population of all cities and incorporated towns in the state. Such
19 funds shall be remitted to the various county treasurers for
20 allocation to the various cities and incorporated towns. All such
21 funds shall be used for the construction, maintenance, repair,
22 improvement and lighting of streets and alleys. Provided, however,
23 the governing board of any city or town may, with the approval of
24 the county excise board, transfer any surplus funds to the general

1 revenue fund of such city or town whenever an emergency requires
2 such a transfer.

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

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

9 2. For the year beginning July 1, 2001, and ending June 30,
10 2002, one and twenty-three one-hundredths percent (1.23%); and

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

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

19 L. 1. For the year beginning July 1, 2007, and ending June 30,
20 2008, five percent (5%) of monies referred to in subsection A of
21 this section shall be remitted to the State Treasurer to be credited
22 to the County Improvements for Roads and Bridges Fund as created in
23 Section 507 of Title 69 of the Oklahoma Statutes.

24

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

6 3. For the period beginning July 1, 2009, and ending December
7 31, 2012, fifteen percent (15%) of monies referred to in subsection
8 A of this section shall be remitted to the State Treasurer to be
9 credited to the County Improvements for Roads and Bridges Fund as
10 created in Section 507 of Title 69 of the Oklahoma Statutes.

11 4. For the period beginning January 1, 2013, and ending June
12 30, 2013, fifteen and fifty one-hundredths percent (15.50%) of
13 monies referred to in subsection A of this section shall be remitted
14 to the State Treasurer to be credited to the County Improvements for
15 Roads and Bridges Fund as created in Section 507 of Title 69 of the
16 Oklahoma Statutes.

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

22 6. For the year beginning July 1, 2014, twenty percent (20%) of
23 monies referred to in subsection A of this section shall be remitted
24 to the State Treasurer to be credited to the County Improvements for

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

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

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

1 subparagraph c of this paragraph shall be placed to
2 the credit of the Rebuilding Oklahoma Access and
3 Driver Safety Fund created in Section 1521 of Title 69
4 of the Oklahoma Statutes,

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

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

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

23 (c) one-third (1/3) of such funds shall be
24 distributed to the various counties in the

1 proportion which the total replacement cost
2 for obsolete or deficient bridges according
3 to the most recent ODOT yearly Bridge
4 Summary Report for County Bridges for each
5 county bears to the total amount of such
6 cost for all such county bridges in the
7 state, and

8 (2) for the fiscal year beginning July 1, 2026, and
9 all subsequent fiscal years thereafter, 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 number of county
6 bridges in each county according to the ODOT
7 2020 Bridge Summary Report for County
8 Bridges bears to the total sum of county
9 bridges in the state according to such
10 report.

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

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

- | | | |
|----|---------------------------|-------------------|
| 20 | (1) for fiscal years 2020 | |
| 21 | through 2022 | \$120,000,000.00, |
| 22 | (2) for fiscal year 2023 | \$125,000,000.00, |
| 23 | (3) for fiscal year 2024 | \$130,000,000.00, |
| 24 | (4) for fiscal year 2025 | \$135,000,000.00, |

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

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

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

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

22 SECTION 3. AMENDATORY 47 O.S. 2021, Section 1141.1, as
23 last amended by Section 13, Chapter 47, 1st Extraordinary Session,
24

1 O.S.L. 2023 (47 O.S. Supp. 2023, Section 1141.1), is amended to read
2 as follows:

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

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

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

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

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

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

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

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

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

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

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

22 11. Three Dollars (\$3.00) for each inspection conducted
23 pursuant to subsection M of Section 1105 of this title;

24

1 12. One Dollar (\$1.00) for each certificate of ownership filed
2 pursuant to subsection R of Section 1105 of this title;

3 13. One Dollar (\$1.00) for each temporary permit issued
4 pursuant to Section 1124 of this title;

5 14. One Dollar and fifty cents (\$1.50) for processing each
6 proof of financial responsibility, driver license information,
7 insurance verification information, and other additional information
8 as provided in Section 7-602 of this title;

9 15. The mailing fees and registration fees provided in Sections
10 1131 and 1140 of this title;

11 16. The notary fee provided in Section 1143 of this title;

12 17. Three Dollars (\$3.00) for each lien entry form completed
13 and recorded on a certificate of title pursuant to subsection G of
14 Section 1105 of this title;

15 18. Seven Dollars (\$7.00) for each notice of transfer as
16 provided by subsection B of Section 1107.4 of this title;

17 19. Seven Dollars (\$7.00) for each certificate of title or each
18 certificate of registration issued for repossessed vehicles pursuant
19 to Section 1126 of this title;

20 20. Any amount specifically authorized by law to be retained by
21 the licensed operator for the furnishing of a summary of a traffic
22 record;

23 21. Beginning July 1, 2009, and through June 30, 2023, each
24 licensed operator shall also be entitled to a portion of the

1 penalties for delinquent registration or payment of excise tax as
2 provided for in subsection C of Section 1115, subsection F of
3 Section 1132 and subsection C of Section 1151 of this title and of
4 subsection A of Section 2103 of Title 68 of the Oklahoma Statutes;

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

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

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

21 B. Through June 30, 2025, each certificate of registration
22 issued for boats and motors, each licensed operator shall be
23 entitled to retain the greater of One Dollar and twenty-five cents
24 (\$1.25) or an amount to be determined by Service Oklahoma according

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

9 C. When an application for registration is made with Service
10 Oklahoma, the Corporation Commission or a licensed operator, a
11 registration fee of One Dollar and seventy-five cents (\$1.75) shall
12 be collected for each license plate or decal issued. Such fees
13 shall be in addition to the registration fees on motor vehicles and
14 when an application for registration is made to the licensed
15 operator such licensed operator shall retain a fee as provided in
16 Section 1141.1 of this title through June 30, 2023. Beginning July
17 1, 2023, the fee shall be retained by the licensed operator pursuant
18 to subsection E of Section 1141.1 of this title. When the fee is
19 paid by a person making application directly with Service Oklahoma
20 or the Corporation Commission, as applicable, the registration fees
21 shall be in the same amount as provided for licensed operators and
22 the fee provided by this section shall be deposited in the Service
23 Oklahoma Revolving Fund or as provided in Section 1167 of this
24 title, as applicable. Service Oklahoma shall prepare schedules of

1 registration fees and charges for titles, which shall include the
2 fees for licensed operators, and all fees and charges paid by a
3 person shall be listed separately on the application and
4 registration and totaled on the application and registration. The
5 licensed operators shall charge only such fees as are specifically
6 provided for by law, and all such authorized fees shall be posted in
7 such a manner that any person shall have notice of all fees that are
8 imposed by law.

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

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

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

19 a. licensed operators shall be entitled to retain
20 nineteen percent (19%) of all fees collected related
21 to registrations provided by the Oklahoma Vehicle
22 License and Registration Act, ~~pursuant to subsection A~~
23 ~~of Section 1132 of this title, subsection A of Section~~
24 ~~1132.1 of this title, subsection A of Section 1132.4~~

1 ~~of this title, and subsection H of 1140 of this title,~~
2 ~~and~~

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

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

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

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

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

23 1. Where the manufacturer's factory delivered price, or in the
24 absence of such price being published in a recognized publication

1 for the use of marine dealers and/or for purposes of insurance and
2 financing firms, where the provable original or new cost of all
3 materials, is One Hundred Fifty Dollars (\$150.00) or less, the
4 registration and license fee for the first and for each succeeding
5 year's registration shall be One Dollar (\$1.00);

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

15 3. After the first year's registration in this state under the
16 Oklahoma Vessel and Motor Registration Act of any new vessel or new
17 motor under paragraph 2 of this subsection, the registration for the
18 second year shall be ninety percent (90%) of the fee computed and
19 assessed hereunder for the first year, and thereafter, such fee
20 shall be computed and assessed at ninety percent (90%) of the
21 previous year's fee and shall be so computed and assessed for the
22 next nine (9) successive years provided such fee shall not exceed
23 One Hundred Fifty Dollars (\$150.00);

24

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

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

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

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

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

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

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

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

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

22 C. Service Oklahoma shall assess the registration fees and
23 penalties for the year or years a vessel or motor was not registered
24 as provided in the Oklahoma Vessel and Motor Registration Act. For

1 vessels or motors not registered for two (2) or more years, the
2 registration fees and penalties shall be due only for the current
3 year and one (1) previous year.

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

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

21 F. All vessels and motors owned:

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

1 2. By the Department of Public Safety; and

2 3. By organizations which are exempt from taxation pursuant to
3 the provisions of Section 501(c)(3) of the Internal Revenue Code, 26
4 U.S.C., Section 501(c)(3), and which are primarily devoted to the
5 establishment, development, operation, promotion, and participation
6 in, alone or in conjunction with others, educational and training
7 programs and competitive events to provide knowledge, information,
8 or comprehensive skills related to the sports of sailing, fishing,
9 boating, and other aquatic-related activities;
10 are hereby exempt from the payment of registration fees required by
11 this section. Provided all of such vessels or motors shall be
12 registered and shall otherwise comply with the provisions of the
13 Oklahoma Vessel and Motor Registration Act.

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

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

22 2. A defective new original vessel or new original motor
23 returned by the purchaser/registrant to the seller within six (6)
24

1 months of the date of purchase of the defective new original vessel
2 or new original motor as certified by the manufacturer.

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

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

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

1 Vessel and Motor Registration Act; provided, the fee shall be paid
2 in full for the then current year at the time any vehicle is first
3 registered in a calendar year.

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

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

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

21 SECTION 5. AMENDATORY 68 O.S. 2021, Section 2103, as
22 amended by Section 236, Chapter 282, O.S.L. 2022 (68 O.S. Supp.
23 2023, Section 2103), is amended to read as follows:

24

1 Section 2103. A. 1. Except as otherwise provided in Sections
2 2101 through 2108 of this title, there shall be levied an excise tax
3 upon the transfer of legal ownership of any vehicle registered in
4 this state and upon the use of any vehicle registered in this state
5 and upon the use of any vehicle registered for the first time in
6 this state. Except for persons that possess an agricultural
7 exemption pursuant to Section 1358.1 of this title, the excise tax
8 shall be levied upon transfers of legal ownership of all-terrain
9 vehicles and motorcycles used exclusively off roads and highways
10 which occur on or after July 1, 2005, and upon transfers of legal
11 ownership of utility vehicles used exclusively off roads and
12 highways which occur on or after July 1, 2008. The excise tax for
13 new and used all-terrain vehicles, utility vehicles and motorcycles
14 used exclusively off roads and highways shall be levied at four and
15 one-half percent (4 1/2%) of the actual sales price of each new and
16 used all-terrain vehicle and motorcycle used exclusively off roads
17 and highways before any discounts or credits are given for a trade-
18 in. Provided, the minimum excise tax assessment for such all-
19 terrain vehicles, utility vehicles and motorcycles used exclusively
20 off roads and highways shall be Five Dollars (\$5.00). The excise
21 tax for new vehicles shall be levied at three and one-fourth percent
22 (3 1/4%) of the value of each new vehicle. The excise tax for used
23 vehicles shall be as follows:

24

- 1 a. from October 1, 2000, until June 30, 2001, Twenty
2 Dollars (\$20.00) on the first One Thousand Dollars
3 (\$1,000.00) or less of value of such vehicle, and
4 three and one-fourth percent (3 1/4%) of the remaining
5 value of such vehicle,
- 6 b. for the year beginning July 1, 2001, and ending June
7 30, 2002, Twenty Dollars (\$20.00) on the first One
8 Thousand Two Hundred Fifty Dollars (\$1,250.00) or less
9 of value of such vehicle, and three and one-fourth
10 percent (3 1/4%) of the remaining value of such
11 vehicle, and
- 12 c. for the year beginning July 1, 2002, and all
13 subsequent years, Twenty Dollars (\$20.00) on the first
14 One Thousand Five Hundred Dollars (\$1,500.00) or less
15 of value of such vehicle, and three and one-fourth
16 percent (3 1/4%) of the remaining value of such
17 vehicle.

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

- 20 a. truck or truck-tractor registered under the provisions
21 of subsection A of Section 1133 of Title 47 of the
22 Oklahoma Statutes, for a laden weight or combined
23 laden weight of fifty-five thousand (55,000) pounds or
24 more,

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

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

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

16 3. The tax levied pursuant to this section shall be due at the
17 time of the transfer of legal ownership or first registration in
18 this state of such vehicle; provided, the tax shall not be due at
19 the time of the issuance of a certificate of title for an all-
20 terrain vehicle, utility vehicle or motorcycle used exclusively off
21 roads and highways which is not required to be registered but which
22 the owner chooses to register pursuant to the provisions of
23 subsection B of Section 1115.3 of Title 47 of the Oklahoma Statutes,
24 and shall be collected by Service Oklahoma ~~or the Corporation~~

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

- 16 a. ~~twenty-five cents (\$0.25)~~ fifty cents (\$0.50) shall be
17 apportioned as provided in Section 1104 of this title,
18 and
19 b. ~~twenty-five cents (\$0.25)~~ shall be retained by the
20 ~~licensed operator, and~~
21 ~~e.~~ fifty cents (\$0.50) shall be deposited in the General
22 Revenue Fund for the fiscal year beginning on July 1,
23 2011, and for all subsequent fiscal years, shall be
24

1 deposited in the State Highway Construction and
2 Maintenance Fund.

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

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

- 23 1. Husband and wife;
- 24 2. Parent and child; or

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

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

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

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

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

20 E. Despite any other definitions of the terms "new vehicle" and
21 "used vehicle", to the contrary, contained in any other law, the
22 term "new vehicle" as used in this section shall also include any
23 vehicle of the latest manufactured model which is owned or acquired
24 by a licensed used motor vehicle dealer which has not previously

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

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

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

13 | Passed the House of Representatives the 12th day of March, 2024.

14 |

15 |

Presiding Officer of the House
of Representatives

16 |

17 |

18 | Passed the Senate the ___ day of _____, 2024.

19 |

20 |

Presiding Officer of the Senate

21 |

22 |

23 |

24 |