

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 2nd Session of the 59th Legislature (2024)

4 COMMITTEE SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 1853

By: Kerbs of the House

and

Hall of the Senate

7
8
9 COMMITTEE SUBSTITUTE

10 An Act relating to motor vehicles; amending 47 O.S.
11 2021, Section 1103, as amended by Section 9, Chapter
12 47, 1st Extraordinary Session, O.S.L. 2023 (47 O.S.
13 Supp. 2023, Section 1103), which relates to
14 legislative intent; allowing certain fee be retained
15 by licensed operator; amending 47 O.S. 2021, Section
16 1140, as last amended by Section 12, Chapter 47, 1st
17 Extraordinary Session, O.S.L. 2023 (47 O.S. Supp.
18 2023, Section 1140), which relates to apportionment;
19 modifying description of certain collected monies;
20 amending 47 O.S. 2021, Section 1141.1, as last
21 amended by Section 13, Chapter 47, 1st Extraordinary
22 Session, O.S.L. 2023 (47 O.S. Supp. 2023, Section
23 1141.1), which relates to the retention of taxes and
24 fees; removing certain statutory references on fee
 retention; authorizing the retention of certain fees;
 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.

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

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

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

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

24

1 1. This section shall apply to subsection H of Section 1105,
2 Section 1115, 1132, 1132.1, 1132.4, 1135.1, 1135.2, 1135.3,
3 subsection H of Section 1140, and Section 1151 of this title, and
4 Section 2103 of Title 68 of the Oklahoma Statutes, beginning July 1,
5 2023. Except that the fee of Five Dollars (\$5.00) for the license
6 plate issued pursuant to paragraph 31 of subsection B of Section
7 1135.2 of this title shall be retained by the licensed operator.

8 2. This section shall apply to subsections G, L, M, N, and R of
9 Section 1105, Sections 1107.4, 1110, 1116, 1126, 1135.4, 1135.7,
10 1135.9, and 1143 of this title, and Section 4021 of Title 63 of the
11 Oklahoma Statutes, beginning July 1, 2025.

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

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

1 program amounts, driver license records, prorate amounts, and sales
2 tax amounts. The reports shall be delivered electronically pursuant
3 to the current calendar year apportionment disbursement schedule
4 provided to Service Oklahoma by the Oklahoma Tax Commission on or
5 before December 1st annually.

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

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

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

1 amount 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, thirty-six and twenty one-hundredths
8 percent (36.20%), 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 Rebuilding Oklahoma Access and Driver
14 Safety Fund created in Section 1521 of Title 69 of the
15 Oklahoma 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 school districts so that each district shall receive an
19 amount based upon the proportion that each district's average daily
20 attendance bears to the total average daily attendance of those
21 districts entitled to receive funds pursuant to this section as
22 certified by the State Department of Education.

1 Each district's allocation of funds shall be remitted to the
2 county treasurer of the county wherein the administrative
3 headquarters of the district are located.

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

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

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

15 2. For the year beginning July 1, 2001, and ending June 30,
16 2002, forty-five and twenty-nine one-hundredths percent (45.29%);

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

20 4. For the year beginning July 1, 2007, and ending June 30,
21 2008, thirty-nine and eighty-four one-hundredths percent (39.84%);

22 5. For the year beginning July 1, 2008, and ending June 30,
23 2009, thirty-four and eighty-four one-hundredths percent (34.84%);
24

1 6. For the period beginning July 1, 2009, and ending December
2 31, 2012, twenty-nine and eighty-four one-hundredths percent
3 (29.84%);

4 7. For the period beginning January 1, 2013, and ending June
5 30, 2013, twenty-nine and thirty-four one-hundredths percent
6 (29.34%);

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

10 9. For the year beginning July 1, 2014, through the year ending
11 June 30, 2019, twenty-four and eighty-four one-hundredths percent
12 (24.84%).

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

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

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

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

1 limitation shall be placed to the credit of the General Revenue
2 Fund; and

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

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

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

16 b. for the year beginning July 1, 2001, and ending June
17 30, 2002, seven and eighteen one-hundredths percent
18 (7.18%),

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

22 d. for the year beginning July 1, 2015, through the year
23 ending on June 30, 2019, seven and twenty-four one-
24 hundredths percent (7.24%), but in no event shall the

1 amount 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, seven and twenty-four one-hundredths
8 percent (7.24%), 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 Rebuilding Oklahoma Access and Driver
14 Safety Fund created in Section 1521 of Title 69 of the
15 Oklahoma Statutes.

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

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

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

15 a. from October 1, 2000, until June 30, 2001, two and
16 fifty-three one-hundredths percent (2.53%),

17 b. for the year beginning July 1, 2001, and ending June
18 30, 2002, two and fifty-six one-hundredths percent
19 (2.56%),

20 c. for the year beginning July 1, 2002, through the year
21 ending on June 30, 2015, two and fifty-nine one-
22 hundredths percent (2.59%),

23 d. for the year beginning July 1, 2015, through the year
24 ending on June 30, 2019, two and fifty-nine one-

1 hundredths percent (2.59%), but in no event shall the
2 amount 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 General Revenue Fund, and

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

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

1 costs. Provided, however, the Department of Transportation may
2 update the formula factors from time to time as necessary to account
3 for changing conditions.

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

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

10 b. for the year beginning July 1, 2001, and ending June
11 30, 2002, three and fifty-nine one-hundredths percent
12 (3.59%),

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

16 d. for the year beginning July 1, 2015, through the year
17 ending on June 30, 2019, three and sixty-two one-
18 hundredths percent (3.62%), 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, three and sixty-two one-hundredths
3 percent (3.62%), 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 transmitted to the
13 various counties on the basis of a formula to be developed by the
14 Department of Transportation. Such formula shall be similar to that
15 currently used for the distribution of County Bridge Program Funds,
16 but also taking into consideration the effect of terrain and traffic
17 volume as related to county road improvement and maintenance costs.
18 Provided, however, the Department of Transportation may update the
19 formula factors from time to time as necessary to account for
20 changing conditions. The funds shall be transmitted to the various
21 county treasurers to be deposited in the county highway fund of
22 their respective counties.

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

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

6 b. for the year beginning July 1, 2001, and ending June
7 30, 2002, eighty-two one-hundredths percent (0.82%),

8 c. for the year beginning July 1, 2002, through the year
9 ending on June 30, 2015, eighty-three one-hundredths
10 percent (0.83%),

11 d. for the year beginning July 1, 2015, through the year
12 ending on June 30, 2019, eighty-three one-hundredths
13 percent (0.83%), but in no event shall the amount
14 apportioned in any fiscal year pursuant to this
15 subparagraph exceed the total amount apportioned for
16 the fiscal year ending on June 30, 2015. Any amounts
17 in excess of such limitation shall be placed to the
18 credit of the General Revenue Fund, and

19 e. for the year beginning July 1, 2019, and all
20 subsequent years, eighty-three one-hundredths percent
21 (0.83%), but in no event shall the amount apportioned
22 in any fiscal year pursuant to this subparagraph
23 exceed the total amount apportioned for the fiscal
24 year ending on June 30, 2015. Any amounts in excess

1 of such limitation shall be placed to the credit of
2 the Rebuilding Oklahoma Access and Driver Safety Fund
3 created in Section 1521 of Title 69 of the Oklahoma
4 Statutes.

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

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

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

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

18 b. for the year beginning July 1, 2001, and ending June
19 30, 2002, three and eight one-hundredths percent
20 (3.08%),

21 c. for the year beginning July 1, 2002, through the year
22 ending on June 30, 2015, three and ten one-hundredths
23 percent (3.10%),
24

1 d. for the year beginning July 1, 2015, through the year
2 ending on June 30, 2019, three and ten one-hundredths
3 percent (3.10%), 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 General Revenue Fund, and

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

19 2. The monies apportioned pursuant to subparagraphs a through e
20 of paragraph 1 of this subsection shall be apportioned to the
21 various cities and incorporated towns based upon the proportion that
22 each city or incorporated town's population bears to the total
23 population of all cities and incorporated towns in the state. Such
24 funds shall be remitted to the various county treasurers for

1 allocation to the various cities and incorporated towns. All such
2 funds shall be used for the construction, maintenance, repair,
3 improvement and lighting of streets and alleys. Provided, however,
4 the governing board of any city or town may, with the approval of
5 the county excise board, transfer any surplus funds to the general
6 revenue fund of such city or town whenever an emergency requires
7 such a transfer.

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

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

14 2. For the year beginning July 1, 2001, and ending June 30,
15 2002, one and twenty-three one-hundredths percent (1.23%); and

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

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

24

1 L. 1. For the year beginning July 1, 2007, and ending June 30,
2 2008, five percent (5%) 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 2. For the year beginning July 1, 2008, and ending June 30,
7 2009, ten percent (10%) of monies referred to in subsection A of
8 this section shall be remitted to the State Treasurer to be credited
9 to the County Improvements for Roads and Bridges Fund as created in
10 Section 507 of Title 69 of the Oklahoma Statutes.

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

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

22 5. For the year beginning July 1, 2013, and ending June 30,
23 2014, eighteen percent (18%) of monies referred to in subsection A
24 of this section shall be remitted to the State Treasurer to be

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

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

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

18 8. a. Except as provided in subparagraph b of this
19 paragraph, for the year beginning July 1, 2019, and
20 all subsequent years, twenty percent (20%) of monies
21 referred to in subsection A of this section shall be
22 remitted to the State Treasurer to be credited to the
23 County Improvements for Roads and Bridges Fund as
24 created in Section 507 of Title 69 of the Oklahoma

1 Statutes, but in no event shall the total amount
2 apportioned in any fiscal year pursuant to this
3 paragraph exceed the fiscal year limitations provided
4 in subparagraph c of this paragraph. Any amounts in
5 excess of the fiscal year limitations provided in
6 subparagraph c of this paragraph shall be placed to
7 the credit of the Rebuilding Oklahoma Access and
8 Driver Safety Fund created in Section 1521 of Title 69
9 of the Oklahoma Statutes,

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

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

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

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

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

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

1 proportion which the area of each county
2 bears to the total area of the state,

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

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

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

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

| | | |
|----|----------------------------------|-------------------|
| 1 | (1) for fiscal years 2020 | |
| 2 | through 2022 | \$120,000,000.00, |
| 3 | (2) for fiscal year 2023 | \$125,000,000.00, |
| 4 | (3) for fiscal year 2024 | \$130,000,000.00, |
| 5 | (4) for fiscal year 2025 | \$135,000,000.00, |
| 6 | (5) for fiscal year 2026 | \$140,000,000.00, |
| 7 | (6) for fiscal year 2027 | \$145,000,000.00, |
| 8 | (7) for fiscal year 2028 and all | |
| 9 | subsequent fiscal years | |
| 10 | thereafter | \$150,000,000.00. |

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

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

21 O. Notwithstanding any other provisions of this section, for
22 the fiscal year beginning July 1, 2003, the first One Hundred
23 Thousand Dollars (\$100,000.00) of the monies collected or received
24 by the Tax Commission pursuant to the registration of motorcycles

1 and mopeds in this state shall be placed to the credit of the
2 Oklahoma Tax Commission Revolving Fund.

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

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

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

15 2. Beginning on or after January 1, 2022 through June 30, 2023,
16 if a special or personalized license plate is issued pursuant to
17 Sections 1135.1 through 1135.7 of this title and remittance is
18 combined with the registration required pursuant to Section 1132 of
19 this title, Seven Dollars and twelve cents (\$7.12). Beginning July
20 1, 2023, through June 30, 2025, Three Dollars and fifty-six cents
21 (\$3.56) for each special license plate issued pursuant to Sections
22 1135.1 through Section 1135.7 of this title;

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

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

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

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

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

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

24

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

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

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

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

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

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

15 15. The mailing fees and registration fees provided in Sections
16 1131 and 1140 of this title;

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

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

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

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

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

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

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

19 23. Beginning January 1, 2023 and through June 30, 2023, each
20 licensed operator shall be entitled to retain three and twenty-five
21 hundredths percent (3.25%) of the vehicle excise tax collected
22 pursuant to Section 2103 of Title 68 of the Oklahoma Statutes for
23 each electric vehicle but such amount shall not be in addition to
24

1 any other amount otherwise authorized by this section to be retained
2 with respect to a vehicle.

3 The balance of the funds collected shall be remitted to Service
4 Oklahoma as provided in Section 1142 of this title to be apportioned
5 pursuant to Section 1104 of this title.

6 B. Through June 30, 2025, each certificate of registration
7 issued for boats and motors, each licensed operator shall be
8 entitled to retain the greater of One Dollar and twenty-five cents
9 (\$1.25) or an amount to be determined by Service Oklahoma according
10 to the provisions of this subsection. At the end of fiscal year
11 1997 and each fiscal year thereafter, Service Oklahoma shall compute
12 the average amount of registration fees for all boats and motors
13 registered in this state during the fiscal year and shall multiply
14 the result by six and twenty-two one-hundredths percent (6.22%).
15 The resulting product shall be the amount which may be retained by
16 each licensed operator for each certificate of registration for
17 boats and motors issued during the following calendar year.

18 C. When an application for registration is made with Service
19 Oklahoma, the Corporation Commission or a licensed operator, a
20 registration fee of One Dollar and seventy-five cents (\$1.75) shall
21 be collected for each license plate or decal issued. Such fees
22 shall be in addition to the registration fees on motor vehicles and
23 when an application for registration is made to the licensed
24 operator such licensed operator shall retain a fee as provided in

1 Section 1141.1 of this title through June 30, 2023. Beginning July
2 1, 2023, the fee shall be retained by the licensed operator pursuant
3 to subsection E of Section 1141.1 of this title. When the fee is
4 paid by a person making application directly with Service Oklahoma
5 or the Corporation Commission, as applicable, the registration fees
6 shall be in the same amount as provided for licensed operators and
7 the fee provided by this section shall be deposited in the Service
8 Oklahoma Revolving Fund or as provided in Section 1167 of this
9 title, as applicable. Service Oklahoma shall prepare schedules of
10 registration fees and charges for titles, which shall include the
11 fees for licensed operators, and all fees and charges paid by a
12 person shall be listed separately on the application and
13 registration and totaled on the application and registration. The
14 licensed operators shall charge only such fees as are specifically
15 provided for by law, and all such authorized fees shall be posted in
16 such a manner that any person shall have notice of all fees that are
17 imposed by law.

18 D. Unless otherwise provided, beginning July 1, 2025, the
19 provisions related to the reimbursement, retention, apportionment,
20 or distribution of funds to or by licensed operators as outlined in
21 this section shall be retained by the licensed operator pursuant to
22 ~~Subsection~~ subsection E of this section.

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

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

6 a. licensed operators shall be entitled to retain
7 nineteen percent (19%) of all fees collected related
8 to registrations provided by the Oklahoma Vehicle
9 License and Registration Act, ~~pursuant to subsection A~~
10 ~~of Section 1132 of this title, subsection A of Section~~
11 ~~1132.1 of this title, subsection A of Section 1132.4~~
12 ~~of this title, and subsection H of 1140 of this title,~~
13 and

14 b. licensed operators shall be entitled to retain forty
15 percent (40%) of all fees collected related to the
16 issuance of Class A, Class B, Class C, and Class D
17 driver licenses, permits, and identification cards,
18 including REAL ID Compliant and REAL ID Noncompliant
19 credentials, pursuant to Section 6-101 et seq. of this
20 title, and

21 c. licensed operators shall be entitled to retain Three
22 Dollars and fifty-six cents (\$3.56) for the annual
23 renewal of each frac tank, construction machinery,

1 rental trailer, commercial trailer or semitrailer
2 registered pursuant to Section 1133 of this title.

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

5 SECTION 4. AMENDATORY 63 O.S. 2021, Section 4021, as
6 amended by Section 215, Chapter 282, O.S.L. 2022 (63 O.S. Supp.
7 2023, Section 4021), is amended to read as follows:

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

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

18 2. Where the manufacturer's factory delivered price, or in the
19 absence of such price being published as provided in paragraph 1 of
20 this section, where the value of such vessel or motor is determined
21 and fixed as above required and, is in excess of One Hundred Fifty
22 Dollars (\$150.00), there shall be added to the fee of One Dollar
23 (\$1.00), the sum of One Dollar (\$1.00) for each One Hundred Dollars
24 (\$100.00) or any fraction thereof, in excess of One Hundred Fifty

1 Dollars (\$150.00) provided such fee shall not exceed One Hundred
2 Fifty Dollars (\$150.00);

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

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

23 5. For any vessel or motor owned and numbered, registered or
24 licensed prior to January 1, 1990, in this or any other state, or in

1 the absence of such registration upon proof of the year, model and
2 age of same, the registration fee shall be computed and assessed at
3 the rate hereinabove provided for a new vessel or motor based on the
4 value thereof determined as provided in this subsection, but reduced
5 as though same had been registered for each prior year of its
6 existence. Except as provided in paragraph 1 of this subsection,
7 the registration fee for the eleventh year computed in accordance
8 with the provisions of this subsection shall be the amount of the
9 fee to be assessed for such eleventh year and shall be the minimum
10 annual registration fee for such vessel or motor for any subsequent
11 year; and

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

- 15 a. a nonresident member of the Armed Forces of the United
16 States assigned to duty in this state in compliance
17 with official military or naval orders,
18 b. a resident member of the Armed Forces of the United
19 States assigned to duty in this state in compliance
20 with official military or naval orders,
21 c. the spouse, who resides in Oklahoma, of a resident or
22 nonresident member of the Armed Forces of the United
23 States serving in a foreign country, or
24

1 d. any Oklahoma resident who is stationed out of state
2 due to an official assignment of the Armed Forces of
3 the United States,
4 shall be the lesser of either a Fifteen Dollar (\$15.00) registration
5 fee or the fee computed and assessed for vessels or motors of
6 similar age and model pursuant to this section.

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

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

16 D. Upon each vessel or motor repossessed by a mortgagee, a fee
17 of Forty-six Dollars (\$46.00) shall be assessed. This fee shall be
18 in lieu of any applicable vessel or motor excise tax and
19 registration fees. ~~Each~~ Through June 30, 2025, a licensed operator
20 accepting applications for certificates of title for such vessel or
21 motors shall receive Seven Dollars (\$7.00) to be deducted from the
22 license fee specified in this paragraph for each application
23 accepted. Beginning July 1, 2025, these fees shall be retained by
24

1 the licensed operator pursuant to subsection E of Section 1141.1 of
2 Title 47 of the Oklahoma Statutes.

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

10 F. All vessels and motors owned:

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

14 2. By the Department of Public Safety; and

15 3. By organizations which are exempt from taxation pursuant to
16 the provisions of Section 501(c)(3) of the Internal Revenue Code, 26
17 U.S.C., Section 501(c)(3), and which are primarily devoted to the
18 establishment, development, operation, promotion, and participation
19 in, alone or in conjunction with others, educational and training
20 programs and competitive events to provide knowledge, information,
21 or comprehensive skills related to the sports of sailing, fishing,
22 boating, and other aquatic-related activities;
23 are hereby exempt from the payment of registration fees required by
24 this section. Provided all of such vessels or motors shall be

1 registered and shall otherwise comply with the provisions of the
2 Oklahoma Vessel and Motor Registration Act.

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

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

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

15 Such credit shall be in the amount of the fee for registration
16 which was paid for the new original vessel or new original motor and
17 shall be applied to the registration fee for the replacement vessel
18 or motor. In no event will said credit be refunded.

19 H. Upon proper proof of a lost certificate of registration
20 being made to Service Oklahoma or one of its licensed operators,
21 accompanied by an application therefor and payment of the fees
22 required by the Oklahoma Vessel and Motor Registration Act, a
23 duplicate certificate of registration shall be issued to the
24 applicant. The charge for such duplicate certificate of

1 registration shall be Two Dollars and twenty-five cents (\$2.25),
2 which charge shall be in addition to any other fees imposed by
3 Section 4022 of this title for any such vessel or motor.

4 I. In addition to any other fees levied by the Oklahoma Vessel
5 and Motor Registration Act, there is levied and there shall be paid
6 to Service Oklahoma, for each year a vessel or motor is registered,
7 a fee of One Dollar (\$1.00) for each vessel or motor for which a
8 registration or license fee is required pursuant to the provisions
9 of this section. The fee shall accrue and shall be collected upon
10 each vessel or motor under the same circumstances and shall be
11 payable in the same manner and times as apply to vessel and motor
12 licenses and registrations under the provisions of the Oklahoma
13 Vessel and Motor Registration Act; provided, the fee shall be paid
14 in full for the then current year at the time any vehicle is first
15 registered in a calendar year.

16 Monies collected pursuant to this subsection shall be
17 apportioned by Service Oklahoma to the State Treasurer for deposit
18 in the Trauma Care Assistance Revolving Fund created in Section 1-
19 2530.9 of this title.

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

22 J. If a vessel or motor is donated to a nonprofit charitable
23 organization, the nonprofit charitable organization shall be exempt
24 from paying any current or past due registration fees, excise tax,

1 transfer fees, and penalties and interest; provided, subsequent to
2 such donation, if the person, entity or party acting on another's
3 behalf who donated the vessel or motor, purchases the same vessel or
4 motor from the nonprofit charitable organization receiving the
5 original donation, such person, entity or party acting on another's
6 behalf shall be liable for all current and past due registration
7 fees, excise tax, transfer fees, and penalties and interest on such
8 vehicle.

9 SECTION 5. AMENDATORY 68 O.S. 2021, Section 2103, as
10 amended by Section 236, Chapter 282, O.S.L. 2022 (68 O.S. Supp.
11 2023, Section 2103), is amended to read as follows:

12 Section 2103. A. 1. Except as otherwise provided in Sections
13 2101 through 2108 of this title, there shall be levied an excise tax
14 upon the transfer of legal ownership of any vehicle registered in
15 this state and upon the use of any vehicle registered in this state
16 and upon the use of any vehicle registered for the first time in
17 this state. Except for persons that possess an agricultural
18 exemption pursuant to Section 1358.1 of this title, the excise tax
19 shall be levied upon transfers of legal ownership of all-terrain
20 vehicles and motorcycles used exclusively off roads and highways
21 which occur on or after July 1, 2005, and upon transfers of legal
22 ownership of utility vehicles used exclusively off roads and
23 highways which occur on or after July 1, 2008. The excise tax for
24 new and used all-terrain vehicles, utility vehicles and motorcycles

1 used exclusively off roads and highways shall be levied at four and
2 one-half percent (4 1/2%) of the actual sales price of each new and
3 used all-terrain vehicle and motorcycle used exclusively off roads
4 and highways before any discounts or credits are given for a trade-
5 in. Provided, the minimum excise tax assessment for such all-
6 terrain vehicles, utility vehicles and motorcycles used exclusively
7 off roads and highways shall be Five Dollars (\$5.00). The excise
8 tax for new vehicles shall be levied at three and one-fourth percent
9 (3 1/4%) of the value of each new vehicle. The excise tax for used
10 vehicles shall be as follows:

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

1 of value of such vehicle, and three and one-fourth
2 percent (3 1/4%) of the remaining value of such
3 vehicle.

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

- 6 a. truck or truck-tractor registered under the provisions
7 of subsection A of Section 1133 of Title 47 of the
8 Oklahoma Statutes, for a laden weight or combined
9 laden weight of fifty-five thousand (55,000) pounds or
10 more,
11 b. trailer or semitrailer registered under subsection C
12 of Section 1133 of Title 47 of the Oklahoma Statutes,
13 which is primarily designed to transport cargo over
14 the highways of this state and generally recognized as
15 such, and
16 c. frac tank, as defined by Section 54 of Title 17 of the
17 Oklahoma Statutes, and registered under subsection C
18 of Section 1133 of Title 47 of the Oklahoma Statutes.

19 Except for frac tanks, the excise tax levied pursuant to this
20 paragraph shall not apply to special mobilized machinery, trailers,
21 or semitrailers manufactured, modified or remanufactured for the
22 purpose of providing services other than transporting cargo over the
23 highways of this state. The excise tax levied pursuant to this
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1 paragraph shall also not apply to pickup trucks, vans, or sport
2 utility vehicles.

3 3. The tax levied pursuant to this section shall be due at the
4 time of the transfer of legal ownership or first registration in
5 this state of such vehicle; provided, the tax shall not be due at
6 the time of the issuance of a certificate of title for an all-
7 terrain vehicle, utility vehicle or motorcycle used exclusively off
8 roads and highways which is not required to be registered but which
9 the owner chooses to register pursuant to the provisions of
10 subsection B of Section 1115.3 of Title 47 of the Oklahoma Statutes,
11 and shall be collected by Service Oklahoma ~~or the Corporation~~
12 ~~Commission, as applicable,~~ or an appointed licensed operator, at the
13 time of the issuance of a certificate of title for any such vehicle.
14 In the event an excise tax is collected on the transfer of legal
15 ownership or use of the vehicle during any calendar year, then an
16 additional excise tax must be collected upon all subsequent
17 transfers of legal ownership. In computing the motor vehicle excise
18 tax, the amount collected shall be rounded to the nearest dollar.
19 The excise tax levied by this section shall be delinquent from and
20 after the thirtieth day after the legal ownership or possession of
21 any vehicle is obtained. Any person failing or refusing to pay the
22 tax as herein provided on or before date of delinquency shall pay in
23 addition to the tax a penalty of One Dollar (\$1.00) per day for each
24 day of delinquency, but such penalty shall in no event exceed the

1 amount of the tax. Of each dollar penalty collected pursuant to
2 this subsection:

- 3 a. ~~twenty five cents (\$0.25)~~ fifty cents (\$0.50) shall be
4 apportioned as provided in Section 1104 of this title,
5 and
- 6 b. ~~twenty five cents (\$0.25) shall be retained by the~~
7 ~~licensed operator, and~~
- 8 e. fifty cents (\$0.50) shall be deposited in the General
9 Revenue Fund for the fiscal year beginning on July 1,
10 2011, and for all subsequent fiscal years, shall be
11 deposited in the State Highway Construction and
12 Maintenance Fund.

13 B. The excise tax levied in subsection A of this section and
14 assessed on all commercial vehicles registered pursuant to Section
15 1120 of Title 47 of the Oklahoma Statutes and trailers and
16 semitrailers registered under subsection C of Section 1133 of Title
17 47 of the Oklahoma Statutes to transport cargo over the highways of
18 this state shall be in lieu of all sales and use taxes levied
19 pursuant to the Sales Tax Code or the Use Tax Code. The transfer of
20 legal ownership of any motor vehicle as used in this section and the
21 Sales Tax Code and the Use Tax Code shall include the lease, lease
22 purchase or lease finance agreement involving any truck in excess of
23 eight thousand (8,000) pounds combined laden weight or any truck-
24 tractor provided the vehicle is registered in Oklahoma pursuant to

1 Section 1120 of Title 47 of the Oklahoma Statutes or any frac tank,
2 trailer, semitrailer or open commercial vehicle registered pursuant
3 to Section 1133 of Title 47 of the Oklahoma Statutes. The excise
4 tax levied pursuant to this section shall not be subsequently
5 collected at the end of the lease period if the lessee acquires
6 complete legal title of the vehicle.

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

9 1. Husband and wife;

10 2. Parent and child; or

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

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

16 a. a new original vehicle which is stolen from the
17 purchaser/registant within ninety (90) days of the
18 date of purchase of the original vehicle as certified
19 by a police report or other documentation as required
20 by Service Oklahoma, or

21 b. a defective new original vehicle returned by the
22 purchaser/registant to the seller within six (6)
23 months of the date of purchase of the defective new
24 original vehicle as certified by the manufacturer.

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

6 E. Despite any other definitions of the terms "new vehicle" and
7 "used vehicle", to the contrary, contained in any other law, the
8 term "new vehicle" as used in this section shall also include any
9 vehicle of the latest manufactured model which is owned or acquired
10 by a licensed used motor vehicle dealer which has not previously
11 been registered in this state and upon which the motor vehicle
12 excise tax as set forth in this section has not been paid. However,
13 upon the sale or transfer by a licensed used motor vehicle dealer
14 located in this state of any such vehicle which is the latest
15 manufactured model, the vehicle shall be considered a used vehicle
16 for purposes of determining excise tax.

17 F. The provisions of this section shall not apply to state
18 government entities.

19 SECTION 6. It being immediately necessary for the preservation
20 of the public peace, health or safety, an emergency is hereby

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1 declared to exist, by reason whereof this act shall take effect and
2 be in full force from and after its passage and approval.

3

4 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
5 02/29/2024 - DO PASS, As Amended and Coauthored.

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