

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 SENATE BILL 1108

By: Hall

4
5
6 AS INTRODUCED

7 An Act relating to Service Oklahoma; amending 3 O.S.
8 2021, Section 256, as last amended by Section 5,
9 Chapter 365, O.S.L. 2023 (3 O.S. Supp. 2024, Section
10 256), which relates to aircraft registration fees and
11 taxes; transferring apportionment duties to Service
12 Oklahoma; providing an effective date; and declaring
13 an emergency.

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

15 SECTION 1. AMENDATORY 3 O.S. 2021, Section 256, as last
16 amended by Section 5, Chapter 365, O.S.L. 2023 (3 O.S. Supp. 2024,
17 Section 256), is amended to read as follows:

18 Section 256. A. Registration fees and taxes on aircraft shall
19 be paid to and collected by Service Oklahoma and its agents in the
20 same manner as registration fees and taxes are paid and collected on
21 automobiles. All fees and taxes collected pursuant to this section
22 shall be apportioned by Service Oklahoma.

23 The registration and reregistration of aircraft shall be subject
24 to the following schedule and rates:

1 1. Single-engine piston aircraft shall be taxed according to
2 the following Schedule "A":

3 SCHEDULE "A"

| 4 WEIGHT IN POUNDS | 5 FEE |
|---------------------------|------------|
| 6 Less than 1,750 | \$30.00 |
| 7 1,751 through 2,500 | \$52.50 |
| 8 2,501 through 3,500 | \$82.50 |
| 9 3,501 through 4,500 | \$112.50 |
| 10 4,501 through 5,500 | \$142.50 |
| 11 5,501 through 6,500 | \$172.50 |
| 12 6,501 through 8,500 | \$202.50 |
| 13 8,501 through 10,000 | \$277.50 |
| 14 10,001 through 13,000 | \$345.00 |
| 15 13,001 through 17,000 | \$397.50 |
| 16 17,001 through 20,000 | \$450.00 |
| 17 20,001 through 25,000 | \$562.50 |
| 18 25,001 through 30,000 | \$750.00 |
| 19 30,001 through 40,000 | \$937.50 |
| 20 40,001 through 50,000 | \$1,125.00 |
| 21 50,001 through 75,000 | \$1,500.00 |
| 22 75,001 through 100,000 | \$1,875.00 |
| 23 100,001 and over | \$2,250.00 |

24 2. Rotary-wing aircraft shall be taxed at two times the
Schedule "A" fee, based on the same weight classifications.

1 3. Multiengine piston aircraft shall be taxed at three times
2 the Schedule "A" fee, based on the same weight classifications.

3 4. Turbo-prop aircraft shall be taxed at six times the Schedule
4 "A" fee, based on the same weight classifications.

5 5. Turbo-jet aircraft shall be taxed at ten times the Schedule
6 "A" fee, based on the same weight classifications.

7 6. Antique aircraft as defined by the Federal Aviation
8 Administration, sailplanes, balloons, and home-built aircraft shall
9 be subject to a flat-rate fee of Ten Dollars (\$10.00).

10 7. The fees of this subsection, except those in paragraph 6 of
11 this subsection, shall be reduced at a rate of ten percent (10%)
12 each year following the date of manufacture until the fee is equal
13 to fifty percent (50%) of the original fee, which shall then be the
14 fee for each year thereafter.

15 8. Every aircraft owner shall have the right to appeal the
16 assessment of the fee as provided for in this subsection, and
17 Service Oklahoma shall appraise the aircraft and its avionics as
18 personal property at the fair market value thereof, and shall apply
19 a twelve-percent assessment rate which shall be levied at the
20 appropriate county millage rate.

21 B. Aircraft purchased after January 1 of each year and subject
22 to registration as provided for in this section shall be registered
23 and taxed on a prorated basis. Registration fees and taxes shall be
24 in lieu of all aircraft ad valorem taxes. All monies collected by

1 Service Oklahoma shall be ~~paid to Service Oklahoma~~ and disbursed as
2 follows:

3 1. Three percent (3%) of all such funds shall be paid to the
4 State Treasurer for deposit to the credit of the General Revenue
5 Fund of the State Treasury; and

6 2. Ninety-seven percent (97%) of such registration fees and
7 taxes shall be deposited in the Oklahoma Department of Aerospace and
8 Aeronautics Revolving Fund.

9 SECTION 2. This act shall become effective July 1, 2025.

10 SECTION 3. It being immediately necessary for the preservation
11 of the public peace, health or safety, an emergency is hereby
12 declared to exist, by reason whereof this act shall take effect and
13 be in full force from and after its passage and approval.

14
15 60-1-449 QD 1/16/2025 3:41:06 PM
16
17
18
19
20
21
22
23
24
25