

COMMITTEE AMENDMENT
HOUSE OF REPRESENTATIVES
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB1389 _____
Of the printed Bill
Page _____ Section _____ Lines _____
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by inserting in lieu thereof the following language:

AMEND TITLE TO CONFORM TO AMENDMENTS

Adopted: _____

Amendment submitted by: Steve Bashore _____

Reading Clerk

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 PROPOSED SUBCOMMITTEE
4 SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 1389

By: Bashore

7 PROPOSED SUBCOMMITTEE SUBSTITUTE

8 An Act relating to motor vehicles; amending 68 O.S.
9 2021, Section 2104, as amended by Section 237,
10 Chapter 282, O.S.L. 2022 (68 O.S. Supp. 2022, Section
11 2104), which relates to vehicle excise tax
12 definition; modifying value definition; requiring
13 certain information on bill of sale; requiring
14 certain report; and providing an effective date.

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

16 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2104, as
17 amended by Section 237, Chapter 282, O.S.L. 2022 (68 O.S. Supp.
18 2022, Section 2104), is amended to read as follows:

19 Section 2104. A. The value of any motor vehicle, except a
20 manufactured home, for the purposes of the excise tax levied by
21 Section 2103 of this title, shall be determined as of the time the
22 person applying for a certificate of title thereto obtained either
23 ownership or possession of the vehicle, which shall be presumed to
24 be the actual date of the sale or other transfer of ownership, and
assignment of the certificate of title.

1 B. 1. The value of any vehicle, for purposes of the excise tax
2 levied by Section 2103 of this title, shall be the actual sales
3 price of such a vehicle ~~before~~ after any discounts or credits are
4 given for a trade-in. ~~However, the value~~

5 2. For purposes of computing the maximum value or the minimum
6 value of the vehicle to calculate the amount of motor vehicle excise
7 tax due, and notwithstanding the actual sales price of the vehicle
8 as negotiated between the seller and buyer, the sales price of the
9 vehicle prior to the subtraction of such discounts or credits for a
10 trade-in shall be required to be within twenty percent (20%) of the
11 average retail price ~~value~~ of such vehicle as listed in the
12 automotive reference material prescribed by Service Oklahoma.

13 3. The ~~actual sales price value~~ of the vehicle as computed in
14 paragraph 1 of this subsection, which total shall be the basis of
15 the motor vehicle excise tax, as well as:

- 16 a. the sales price of the vehicle for purposes of
17 paragraph 2 of this subsection,
18 b. the number of tires on the vehicle, and
19 c. the tire rim diameters,

20 shall be entered on the bill of sale furnished by the seller to the
21 purchaser, or on such other form as may be prescribed by Service
22 Oklahoma.

23 C. Upon receipt of the properly completed bill of sale or other
24 form as prescribed by Service Oklahoma, and the payment of all

1 applicable taxes and fees, Service Oklahoma or an appointed licensed
2 operator shall issue a vehicle certificate of title in accordance
3 with the provisions of the Oklahoma Vehicle License and Registration
4 Act.

5 D. On or before November 1, 2025, Service Oklahoma shall file a
6 report with the Governor, the Speaker of the Oklahoma House of
7 Representatives, the President Pro Tempore of the Oklahoma State
8 Senate, the Chair of the Appropriations and Budget Committee of the
9 House of Representatives, and the Chair of the Appropriations
10 Committee of the Senate. The report shall state the fiscal impact
11 of the motor vehicle excise tax over the previous three (3) fiscal
12 years, the future projections of the motor vehicle excise tax, and
13 any other information important to the implementation and fiscal
14 impact of the motor vehicle excise tax.

15 SECTION 2. This act shall become effective November 1, 2023.

16

17 59-1-7350 MAH 02/10/23

18

19

20

21

22

23

24