

1 STATE OF OKLAHOMA

2 1st Session of the 57th Legislature (2019)

3 HOUSE BILL 1064

By: McEntire

4
5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; defining
8 terms; providing for in lieu payment amount with
9 respect to certain manufactured homes owned by
10 disabled veterans; prescribing amount of in lieu tax;
11 providing for effect of in lieu payment; providing
12 for apportionment; amending 68 O.S. 2011, Section
13 2805, which relates to in lieu taxes for purposes of
14 ad valorem taxation; modifying reference to in lieu
15 taxes; providing for codification; and providing an
16 effective date.

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

18 SECTION 1. NEW LAW A new section of law to be codified
19 in the Oklahoma Statutes as Section 2813.1 of Title 68, unless there
20 is created a duplication in numbering, reads as follows:

21 A. As used in this section:

22 1. "Disabled veteran" means a person who has been honorably
23 discharged from active service in any branch of the Armed Forces of
24 the United States or Oklahoma National Guard and who has been
certified by the United States Department of Veterans Affairs, or
any successor entity, to have a one-hundred-percent permanent

1 disability sustained through military action or accident or
2 resulting from disease contracted while in such active service, or
3 the surviving spouse of such disabled veteran; and

4 2. "Manufactured home" means the type of residential dwelling
5 as defined by Section 1102 of Title 47 of the Oklahoma Statutes.

6 B. A disabled veteran may pay an amount of Five Dollars (\$5.00)
7 annually in lieu of any otherwise applicable ad valorem tax on the
8 assessed value of a manufactured home located on real property if
9 the manufactured home is not affixed to the real property or if the
10 manufactured home is located on real property not owned by the
11 disabled veteran.

12 C. The amount paid pursuant to subsection B of this section
13 shall be in lieu of any and all ad valorem taxes upon the value of
14 the manufactured home for the assessment year with respect to which
15 the in lieu fee is paid.

16 D. The fee prescribed by subsection B of this section shall be
17 apportioned to the general fund of the common school district in
18 which the manufactured home is located.

19 SECTION 2. AMENDATORY 68 O.S. 2011, Section 2805, is
20 amended to read as follows:

21 Section 2805. The following fees or taxes levied by the
22 provisions of the Oklahoma Statutes shall be in lieu of ad valorem
23 tax, whether in lieu of real property tax, personal property tax, or
24 both as provided by law:

- 1 1. The registration fees and taxes imposed upon aircraft by
2 Section 251 et seq. of Title 3 of the Oklahoma Statutes;
- 3 2. Registration fees for motor vehicles as provided in Section
4 1103 of Title 47 of the Oklahoma Statutes, except as otherwise
5 specifically provided;
- 6 3. The fee imposed upon transfers of used vehicles in lieu of
7 the ad valorem tax upon inventories of used motor vehicles by
8 Section 1137.1 of Title 47 of the Oklahoma Statutes;
- 9 4. The registration and license fees imposed upon vessels and
10 motors pursuant to the Oklahoma Vessel and Motor Registration Act,
11 Section 4001 et seq. of Title 63 of the Oklahoma Statutes;
- 12 5. The taxes levied upon the gross production of substances
13 pursuant to Section 1001 of this title;
- 14 6. The taxes levied upon the gross production of substances
15 pursuant to Section 1020 of this title;
- 16 7. The tax imposed upon gross receipts pursuant to Section 1803
17 of this title;
- 18 8. The tax imposed upon certain textile products pursuant to
19 Section 2001 of this title;
- 20 9. The tax imposed upon certain freight cars pursuant to
21 Section 2202 of this title;
- 22 10. The tax imposed on certain parts of the inventories, both
23 new and used items, owned and/or possessed for sale by retailers of
24

1 farm tractors and other equipment pursuant to Sections ~~4~~ 5401
2 through ~~4~~ 5404 of this ~~act~~ title;

3 11. The tax imposed upon inventories of new vehicles and
4 certain vessels pursuant to Section 5301 of this title; ~~and~~

5 12. The fee imposed upon manufactured homes pursuant to the
6 provisions of Section 1 of this act; and

7 13. Such other fees or taxes as may be expressly provided by
8 law to be in lieu of ad valorem taxation.

9 SECTION 3. This act shall become effective January 1, 2020.

10

11 57-1-5438 MAH 01/11/19

12

13

14

15

16

17

18

19

20

21

22

23

24