

1 ENGROSSED HOUSE
2 BILL NO. 1682

By: Wright of the House

and

Fields of the Senate

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7 An Act relating to aircraft and airports; amending 3
8 O.S. 2011, Section 256, which relates to aircraft
9 registration fees; and modifying fees.

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

12 SECTION 1. AMENDATORY 3 O.S. 2011, Section 256, is
13 amended to read as follows:

14 Section 256. A. Registration fees and taxes on aircraft shall
15 be paid to and collected by the Oklahoma Tax Commission and its
16 agents in the same manner as registration fees and taxes are paid
17 and collected on automobiles.

18 The registration and reregistration of aircraft shall be subject
19 to the following schedule and rates:

20 1. Single-engine piston aircraft shall be ~~taxed~~ assessed
21 according to the following Schedule "A":

22 SCHEDULE "A"

23 WEIGHT IN POUNDS	FEE
24 Less than 1,750	\$20.00 <u>\$30.00</u>

1	1,751 through 2,500	\$35.00	<u>\$52.50</u>
2	2,501 through 3,500	\$55.00	<u>\$82.50</u>
3	3,501 through 4,500	\$75.00	<u>\$112.50</u>
4	4,501 through 5,500	\$95.00	<u>\$142.50</u>
5	5,501 through 6,500	\$115.00	<u>\$172.50</u>
6	6,501 through 8,500	\$135.00	<u>\$202.50</u>
7	8,501 through 10,000	\$185.00	<u>\$277.50</u>
8	10,001 through 13,000	\$230.00	<u>\$345.00</u>
9	13,001 through 17,000	\$265.00	<u>\$397.50</u>
10	17,001 through 20,000	\$300.00	<u>\$450.00</u>
11	20,001 through 25,000	\$375.00	<u>\$562.50</u>
12	25,001 through 30,000	\$500.00	<u>\$750.00</u>
13	30,001 through 40,000	\$625.00	<u>\$937.50</u>
14	40,001 through 50,000	\$750.00	<u>\$1,125.00</u>
15	50,001 through 75,000	\$1,000.00	<u>\$1,500.00</u>
16	75,001 through 100,000	\$1,250.00	<u>\$1,875.00</u>
17	100,001 and over	\$1,500.00	<u>\$2,250.00</u>

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

20 3. Multiengine piston aircraft shall be ~~taxed~~ assessed at three
21 times the Schedule "A" fee, based on the same weight
22 classifications.

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

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

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

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

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

17 B. Aircraft purchased after January 1 of each year and subject
18 to registration as provided for in this section shall be registered
19 and taxed on a prorated basis. Registration fees and taxes shall be
20 in lieu of all aircraft ad valorem taxes. All such monies collected
21 shall be paid to the Oklahoma Tax Commission and disbursed as
22 follows:

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

4 2. Ninety-seven percent (97%) of said registration fees and
5 taxes shall be deposited in the Oklahoma Aeronautics Commission
6 Revolving Fund.

7 Passed the House of Representatives the 1st day of March, 2017.

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10 Presiding Officer of the House
of Representatives

11 Passed the Senate the ____ day of _____, 2017.

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Presiding Officer of the Senate
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