

1   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2   STATE OF OKLAHOMA

3   1st Session of the 56th Legislature (2017)

4   ENGROSSED SENATE

5   BILL NO. 433

  By: Fields, Kidd and Pederson  
  of the Senate

6   and

7   Wright of the House

8

9

10   An Act relating to aircraft registration; amending 3  
11   O.S. 2011, Section 256, which relates to aircraft  
12   registration fees; increasing fees; and providing an  
13   effective date.

14

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

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

18   Section 256.   A.   Registration fees and taxes on aircraft shall  
19   be paid to and collected by the Oklahoma Tax Commission and its  
20   agents in the same manner as registration fees and taxes are paid  
21   and collected on automobiles.

22   The registration and reregistration of aircraft shall be subject  
23   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	FEE
5 Less than 1,750	<del>\$20.00</del>
	<u>\$30.00</u>
7 1,751 through 2,500	<del>\$35.00</del>
	<u>\$52.50</u>
9 2,501 through 3,500	<del>\$55.00</del>
	<u>\$82.50</u>
11 3,501 through 4,500	<del>\$75.00</del>
	<u>\$112.50</u>
13 4,501 through 5,500	<del>\$95.00</del>
	<u>\$142.50</u>
15 5,501 through 6,500	<del>\$115.00</del>
	<u>\$172.50</u>
17 6,501 through 8,500	<del>\$135.00</del>
	<u>\$202.50</u>
19 8,501 through 10,000	<del>\$185.00</del>
	<u>\$277.50</u>
21 10,001 through 13,000	<del>\$230.00</del>
	<u>\$345.00</u>
23 13,001 through 17,000	<del>\$265.00</del>
24	<u>\$397.50</u>

1	17,001 through 20,000	<del>\$300.00</del>
2		<u>\$450.00</u>
3	20,001 through 25,000	<del>\$375.00</del>
4		<u>\$562.50</u>
5	25,001 through 30,000	<del>\$500.00</del>
6		<u>\$750.00</u>
7	30,001 through 40,000	<del>\$625.00</del>
8		<u>\$937.50</u>
9	40,001 through 50,000	<del>\$750.00</del>
10		<u>\$1,125.00</u>
11	50,001 through 75,000	<del>\$1,000.00</del>
12		<u>\$1,500.00</u>
13	75,001 through 100,000	<del>\$1,250.00</del>
14		<u>\$1,875.00</u>
15	100,001 and over	<del>\$1,500.00</del>
16		<u>\$2,250.00</u>

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

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

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

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

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

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

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

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

21           1. Three percent (3%) of all such funds shall be paid to the  
22 State Treasurer for deposit to the credit of the General Revenue  
23 Fund of the State Treasury; and  
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1           2. Ninety-seven percent (97%) of said registration fees and  
2 taxes shall be deposited in the Oklahoma Aeronautics Commission  
3 Revolving Fund.

4           SECTION 2. This act shall become effective November 1, 2017.

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6 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
7 04/04/2017 - DO PASS.  
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