

1 STATE OF OKLAHOMA

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

3 SENATE BILL 493

By: Standridge

4
5
6 AS INTRODUCED

7 An Act relating to motor vehicle registration;
8 amending 47 O.S. 2011, Sections 1102, as last amended
9 by Section 1, Chapter 57, O.S.L. 2016, 1105, as last
10 amended by Section 2, Chapter 133, O.S.L. 2016, 1113,
11 as last amended by Section 4, Chapter 208, O.S.L.
12 2018, 1115.3, 1132, as amended by Section 2, Chapter
13 337, O.S.L. 2012 and 1134 (47 O.S. Supp. 2018,
14 Sections 1102, 1105, 1113, 1132), which relate to the
15 Oklahoma Vehicle License and Registration Act;
16 defining term; exempting noncommercial trailers from
17 titling requirements; subjecting noncommercial
18 trailers to certain registration and decal
19 requirements; excluding requirement for license
20 plate; providing procedures for attachment of decal;
21 deleting obsolete language; mandating time period for
22 registration of noncommercial trailers; establishing
23 certain initial and renewal registration fees and
24 schedule; providing for apportionment; requiring
25 registration of noncommercial trailer upon transfer
26 of ownership; providing for penalty for failure to
27 register; clarifying applicability of certain fee to
28 specified trailers for farm-related use; requiring
29 certain noncommercial trailers for farm-related use
30 to be registered; updating statutory language;
31 amending 47 O.S. 2011, Section 1141.1, as amended by
32 Section 4, Chapter 158, O.S.L. 2012 (47 O.S. Supp.
33 2018, Sections 1141.1), which relates to retention of
34 taxes and fees by motor license agents; providing for
35 retention of specified percentage of noncommercial
36 trailer registration fee; amending 68 O.S. 2011,
37 Section 2103, as amended by Section 4, Chapter 316,
38 O.S.L. 2012 and 2105, as last amended by Section 1,
39 Chapter 312, O.S.L. 2016 (68 O.S. Supp. 2018,
40 Sections 2103 and 2105), which relate to motor
41 vehicle excise taxes; exempting the sale of

1 noncommercial trailers from excise tax levies;
2 repealing 47 O.S. 2011, Section 1133.3, which relates
3 to the optional registration of noncommercial
4 trailers; and providing an effective date.

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

6 SECTION 1. AMENDATORY 47 O.S. 2011, Section 1102, as
7 amended by Section 1, Chapter 57, O.S.L. 2016 (47 O.S. Supp. 2018,
8 Section 1102), is amended to read as follows:

9 Section 1102. As used in the Oklahoma Vehicle License and
10 Registration Act:

11 1. "All-terrain vehicle" means a vehicle manufactured and used
12 exclusively for off-highway use traveling on four or more non-
13 highway tires, and being fifty (50) inches or less in width;

14 2. "Carrying capacity" means the carrying capacity of a vehicle
15 as determined or declared in tons of cargo or payload by the owner;
16 provided, that such declared capacity shall not be less than the
17 minimum tonnage capacity fixed, listed or advertised by the
18 manufacturer of any vehicle;

19 3. "Certificate of title" means a document which is proof of
20 legal ownership of a motor vehicle as described and provided for in
21 Section 1105 of this title;

22 4. "Chips and oil" or the term "road oil and crushed rock"
23 means, with respect to materials authorized for use in the surfacing
24 of roads or highways in this title or in any equivalent statute

1 pertaining to road or highway surfacing in the State of Oklahoma,
2 any asphaltic materials. Wherever chips and oil or road oil and
3 crushed rock are authorized for use in the surfacing of roads or
4 highways in this state, whether by the Department of Transportation,
5 or by the county commissioners, or other road building authority
6 subject to the Oklahoma Vehicle License and Registration Act,
7 asphaltic materials are also authorized for use in such surfacing
8 and construction;

9 5. "Combined laden weight" means the weight of a truck or
10 station wagon and its cargo or payload transported thereon, or the
11 weight of a truck or truck-tractor plus the weight of any trailers
12 or semitrailers together with the cargo or payload transported
13 thereon;

14 6. "Commercial trailer" means any trailer, as defined in
15 Section 1-180 of this title, or semitrailer, as defined in Section
16 1-162 of this title, when such trailer or semitrailer is used
17 primarily for business or commercial purposes;

18 7. "Commercial trailer dealer" means any person, firm or
19 corporation engaged in the business of selling any new and unused,
20 or used, or both new and used commercial trailers;

21 8. "Commercial vehicle" means any vehicle over eight thousand
22 (8,000) pounds combined laden weight used primarily for business or
23 commercial purposes. Each motor vehicle being registered pursuant
24 to the provisions of this section shall have the name of the

1 commercial establishment or the words "Commercial Vehicle"
2 permanently and prominently displayed upon the outside of the
3 vehicle in letters not less than two (2) inches high. Such letters
4 shall be in sharp contrast to the background and shall be of
5 sufficient shape and color as to be readily legible during daylight
6 hours, from a distance of fifty (50) feet while the vehicle is not
7 in motion;

8 9. "Commission" or "Tax Commission" means the Oklahoma Tax
9 Commission;

10 10. "Construction machinery" means machines or devices drawn as
11 trailers which are designed and used for construction, tree trimming
12 and waste maintenance projects, which derive no revenue from the
13 transportation of persons or property, whose use of the highway is
14 only incidental and which are not mounted or affixed to another
15 vehicle; provided, construction machinery shall not include
16 implements of husbandry as defined in Section 1-125 of this title;

17 11. "Dealer" means any person, firm, association, corporation
18 or trust who sells, solicits or advertises the sale of new and
19 unused motor vehicles and holds a bona fide contract or franchise in
20 effect with a manufacturer or distributor of a particular make of
21 new or unused motor vehicle or vehicles for the sale of same;

22 12. "Mini-truck" means a foreign-manufactured import or
23 domestic-manufactured vehicle powered by an internal combustion
24 engine with a piston or rotor displacement of one thousand cubic
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1 centimeters (1,000 cu cm) or less, which is sixty-seven (67) inches
2 or less in width, with an unladen dry weight of three thousand four
3 hundred (3,400) pounds or less, traveling on four or more tires,
4 having a top speed of approximately fifty-five (55) miles per hour,
5 equipped with a bed or compartment for hauling, and having an
6 enclosed passenger cab;

7 13. "Interstate commerce" means any commerce moving between any
8 place in a state and any place in another state or between places in
9 the same state through another state;

10 14. "Laden weight" means the combined weight of a vehicle when
11 fully equipped for use and the cargo or payload transported thereon;
12 provided, that in no event shall the laden weight be less than the
13 unladen weight of the vehicle fully equipped for use, plus the
14 manufacturer's rated carrying capacity;

15 15. "Local authorities" means every county, municipality or
16 local board or body having authority to adopt police regulations
17 under the Constitution and laws of this state;

18 16. "Low-speed electrical vehicle" means any four-wheeled
19 electrical vehicle that is powered by an electric motor that draws
20 current from rechargeable storage batteries or other sources of
21 electrical current and whose top speed is greater than twenty (20)
22 miles per hour but not greater than twenty-five (25) miles per hour
23 and is manufactured in compliance with the National Highway Traffic
24

1 Safety Administration standards for low-speed vehicles in 49 C.F.R.
2 571.500;

3 17. "Manufactured home" means a residential dwelling built in
4 accordance with the National Manufactured Housing Construction and
5 Safety Standards Act of 1974, 42 U.S.C., Section 5401 et seq., and
6 rules promulgated pursuant thereto and the rules promulgated by the
7 Oklahoma Used Motor Vehicle and Parts Commission pursuant to Section
8 582 of this title. Manufactured home shall not mean a park model
9 recreational vehicle as defined in this section;

10 18. "Manufactured home dealer" means any person, firm or
11 corporation engaged in the business of selling any new and unused,
12 or used, or both new and used manufactured homes. Such information
13 and a valid franchise letter as proof of authorization to sell any
14 such new manufactured home product line or lines shall be attached
15 to the application for a dealer license to sell manufactured homes.
16 "Manufactured home dealer" shall not include any person, firm or
17 corporation who sells or contracts for the sale of the dealer's own
18 personally titled manufactured home or homes. No person, firm or
19 corporation shall be considered a manufactured home dealer as to any
20 manufactured home purchased or acquired by such person, firm or
21 corporation for purposes other than resale; provided, that the
22 restriction set forth in this sentence shall not prevent an
23 otherwise qualified person, firm or corporation from utilizing a
24 single manufactured home as a sales office;

1 19. "Medium-speed electrical vehicle" means any self-propelled,
2 electrically powered four-wheeled motor vehicle, equipped with a
3 roll cage or crush-proof body design, whose speed attainable in one
4 (1) mile is more than thirty (30) miles per hour but not greater
5 than thirty-five (35) miles per hour;

6 20. "Motor license agent" means any person appointed,
7 designated or authorized by the Oklahoma Tax Commission to collect
8 the fees and to enforce the provisions provided for in the Oklahoma
9 Vehicle License and Registration Act;

10 21. "New vehicle" or "unused vehicle" means a vehicle which has
11 been in the possession of the manufacturer, distributor or
12 wholesaler or has been sold only by the manufacturer, distributor or
13 wholesaler to a dealer;

14 22. "Noncommercial trailer" means a trailer not used for
15 business or commercial purposes. After the effective date of this
16 act, any noncommercial trailer shall be subject to the registration
17 requirements prescribed in this title but shall not be subject to
18 the requirements for a certificate of title;

19 23. "Nonresident" means any person who is not a resident of
20 this state;

21 ~~23.~~ 24. "Off-road motorcycle" means any motorcycle, as defined
22 in Section 1-135 of this title, when such motorcycle has been
23 manufactured for and used exclusively off roads, highways and any
24 other paved surfaces;

1 ~~24.~~ 25. "Owner" means any person owning, operating or
2 possessing any vehicle herein defined;

3 ~~25.~~ 26. "Park model recreational vehicle" means a vehicle that
4 is:

- 5 a. designed and marketed as temporary living quarters for
6 camping, recreational, seasonal or travel use,
- 7 b. not permanently affixed to real property for use as a
8 permanent dwelling,
- 9 c. built on a single chassis mounted on wheels with a
10 gross trailer area not exceeding four hundred (400)
11 square feet in the setup mode, and
- 12 d. certified by the manufacturer as complying with
13 standard A119.5 of the American National Standards
14 Institute, Inc.;

15 ~~26.~~ 27. "Person" means any individual, copartner, joint
16 venture, association, corporation, limited liability company,
17 estate, trust, business trust, syndicate, the State of Oklahoma, or
18 any county, city, municipality, school district or other political
19 subdivision thereof, or any group or combination acting as a unit,
20 or any receiver appointed by the state or federal court;

21 ~~27.~~ 28. "Rebodied vehicle" means a vehicle:

- 22 a. which has been assembled using a new body or new major
23 component which is of the identical type as the
24 original vehicle and is licensed by the manufacturer

1 of the original vehicle and other original, new or
2 reconditioned parts. For purposes of this paragraph,
3 "new body or new major component" means a new body,
4 cab, frame, front end clip or rear end clip,

5 b. which is not a salvage, rebuilt, or junked vehicle as
6 defined by paragraph 1, 2, or 6 of subsection A of
7 Section 1105 of this title, and

8 c. for which the Tax Commission has assigned or will
9 assign a new identifying number;

10 ~~28.~~ 29. "Recreational off-highway vehicle" means a vehicle
11 manufactured and used exclusively for off-highway use, traveling on
12 four or more non-highway tires, and being sixty-five (65) inches or
13 less in width;

14 ~~29.~~ 30. "Recreational vehicle" means every vehicle which is
15 built on or permanently attached to a self-propelled motor chassis
16 or chassis cab which becomes an integral part of the completed
17 vehicle and is capable of being operated on the highways. In order
18 to qualify as a recreational vehicle pursuant to this paragraph such
19 vehicle shall be permanently constructed and equipped for human
20 habitation, having its own sleeping and kitchen facilities,
21 including permanently affixed cooking facilities, water tanks and
22 holding tank with permanent toilet facilities. Recreational vehicle
23 shall not include manufactured homes or any vehicle with portable
24 sleeping, toilet and kitchen facilities which are designed to be

1 removed from such vehicle. Recreational vehicle shall include park
2 model recreational vehicles as defined in this section;

3 ~~30.~~ 31. "Remanufactured vehicle" means a vehicle which has been
4 assembled by a vehicle remanufacturer using a new body and which may
5 include original, reconditioned, or remanufactured parts, and which
6 is not a salvage, rebuilt, or junked vehicle as defined by
7 paragraphs 1, 2, and 6, respectively, of subsection A of Section
8 1105 of this title;

9 ~~31.~~ 32. "Rental trailer" means all small or utility trailers or
10 semitrailers constructed and suitable for towing by a passenger
11 automobile and designed only for carrying property, when the
12 trailers or semitrailers are owned by, or are in the possession of,
13 any person engaged in renting or leasing such trailers or
14 semitrailers for intrastate or interstate use or combined intrastate
15 and interstate use;

16 ~~32.~~ 33. "Special mobilized machinery" means special purpose
17 machines or devices, either self-propelled or drawn as trailers or
18 semitrailers, which derive no revenue from the transportation of
19 persons or property, whose use of the highway is only incidental,
20 and whose useful revenue producing service is performed at
21 destinations in an area away from the traveled surface of an
22 established open highway;

23 ~~33.~~ 34. "State" means the State of Oklahoma;
24
25

1 ~~34.~~ 35. "Station wagon" means any passenger vehicle which does
2 not have a separate luggage compartment or trunk and which does not
3 have open beds, and has one or more rear seats readily lifted out or
4 folded, whether same is called a station wagon or ranch wagon;

5 ~~35.~~ 36. "Travel trailer" means any vehicular portable structure
6 built on a chassis, used as a temporary dwelling for travel,
7 recreational or vacational use, and, when factory-equipped for the
8 road, it shall have a body width not exceeding eight (8) feet and an
9 overall length not exceeding forty (40) feet, including the hitch or
10 coupling;

11 ~~36.~~ 37. "Travel trailer dealer" means any person, firm or
12 corporation engaged in the business of selling any new and unused,
13 or used, or both new and used travel trailers. Such information and
14 a valid franchise letter as proof of authorization to sell any such
15 new travel trailer product line or lines shall be attached to the
16 application for a dealer license to sell travel trailers. "Travel
17 trailer dealer" shall not include any person, firm or corporation
18 who sells or contracts for the sale of his or her own personally
19 titled travel trailer or trailers. No person, firm or corporation
20 shall be considered as a travel trailer dealer as to any travel
21 trailer purchased or acquired by such person, firm or corporation
22 for purposes other than resale;

23 ~~37.~~ 38. "Used motor vehicle dealer" means "used motor vehicle
24 dealer" as defined in Section 581 of this title;

1 ~~38.~~ 39. "Used vehicle" means any vehicle which has been sold,
2 bargained, exchanged or given away, or used to the extent that it
3 has become what is commonly known, and generally recognized, as a
4 "secondhand" vehicle. This shall also include any vehicle other
5 than a remanufactured vehicle, regardless of age, owned by any
6 person who is not a dealer;

7 ~~39.~~ 40. "Utility vehicle" means a vehicle powered by an
8 internal combustion engine, manufactured and used exclusively for
9 off-highway use, equipped with seating for two or more people and a
10 steering wheel, traveling on four or more wheels;

11 ~~40.~~ 41. "Vehicle" means any type of conveyance or device in,
12 upon or by which a person or property is or may be transported from
13 one location to another upon the avenues of public access within the
14 state. "Vehicle" does not include bicycles, trailers except travel
15 trailers and rental trailers, or implements of husbandry as defined
16 in Section 1-125 of this title. All implements of husbandry used as
17 conveyances shall be required to display the owner's driver license
18 number or license plate number of any vehicle owned by the owner of
19 the implement of husbandry on the rear of the implement in numbers
20 not less than two (2) inches in height. The use of the owner's
21 Social Security number on the rear of the implement of husbandry
22 shall not be required; and

23 ~~41.~~ 42. "Vehicle remanufacturer" means a commercial entity
24 which assembles remanufactured vehicles.

1 SECTION 2. AMENDATORY 47 O.S. 2011, Section 1105, as
2 last amended by Section 2, Chapter 133, O.S.L. 2016 (47 O.S. Supp.
3 2018, Section 1105), is amended to read as follows:

4 Section 1105. A. As used in the Oklahoma Vehicle License and
5 Registration Act:

6 1. "Salvage vehicle" means any vehicle which is within the last
7 ten (10) model years and which has been damaged by collision or
8 other occurrence to the extent that the cost of repairing the
9 vehicle for safe operation on the highway exceeds sixty percent
10 (60%) of its fair market value, as defined by Section 1111 of this
11 title, immediately prior to the damage. For purposes of this
12 section, actual repair costs shall only include labor and parts for
13 actual damage to the suspension, motor, transmission, frame or
14 unibody and designated structural components;

15 2. "Rebuilt vehicle" means any salvage vehicle which has been
16 rebuilt and inspected for the purpose of registration and title;

17 3. "Flood-damaged vehicle" means a salvage or rebuilt vehicle
18 which was damaged by flooding or a vehicle which was submerged at a
19 level to or above the dashboard of the vehicle and on which an
20 amount of loss was paid by the insurer;

21 4. "Unrecovered-theft vehicle" means a vehicle which has been
22 stolen and not yet recovered;

23 5. "Recovered-theft vehicle" means a vehicle, including a
24 salvage or rebuilt vehicle, which was recovered from a theft; and
25

1 6. "Junked vehicle" means any vehicle which is incapable of
2 operation or use on the highway, has no resale value except as a
3 source of parts or scrap and has an eighty percent (80%) loss in
4 fair market value.

5 B. The owner of every vehicle in this state shall possess a
6 certificate of title as proof of ownership of such vehicle, except
7 noncommercial trailers as defined in Section 1102 of this title,
8 those vehicles registered pursuant to Section 1120 of this title and
9 trailers registered pursuant to Section 1133 of this title,
10 previously titled by anyone in another state and engaged in
11 interstate commerce, and except as provided in subsection M of this
12 section. Except for owners that possess an agricultural exemption
13 permit pursuant to Section 1358.1 of Title 68 of the Oklahoma
14 Statutes, the owner of an all-terrain vehicle or a motorcycle used
15 exclusively off roads or highways in this state which is purchased
16 or the ownership of which is transferred on or after July 1, 2005,
17 and the owner of a utility vehicle used exclusively off roads and
18 highways in this state which is purchased or the ownership of which
19 is transferred on or after July 1, 2008, shall possess a certificate
20 of title as proof of ownership. Any person possessing an
21 agricultural exemption permit and owning an all-terrain vehicle or a
22 motorcycle used exclusively off roads or highways in this state
23 which is purchased or the ownership of which is transferred on or
24 after July 1, 2008, shall possess a certificate of title as proof of

1 ownership. Upon receipt of proper application information by such
2 owner, the Oklahoma Tax Commission shall issue an original or
3 transfer certificate of title. Until July 1, 2008, any security
4 interest in an all-terrain vehicle that attached and was perfected
5 before July 1, 2005, and that has not otherwise terminated shall
6 remain perfected, and shall take priority over any subsequently
7 perfected security interest in the same all-terrain vehicle,
8 notwithstanding that a certificate of title may have been issued
9 with respect to the same all-terrain vehicle on or after July 1,
10 2005, and that a lien may have been recorded on ~~said~~ the certificate
11 of title. There shall be eight types of certificates of title:

12 1. Original title for any motor vehicle which is not a
13 remanufactured, salvage, unrecovered-theft, rebuilt, rebodied or
14 junked vehicle;

15 2. Salvage title for any motor vehicle which is a salvage
16 vehicle or is specified as a salvage vehicle or the equivalent
17 thereof on a certificate of title from another state;

18 3. Rebuilt title for any motor vehicle which is a rebuilt
19 vehicle;

20 4. Junked title for any motor vehicle which is a junked vehicle
21 or is specified as a junked vehicle or the equivalent thereof on a
22 certificate of title from another state;

23 5. Classic title for any motor vehicle, except a junked
24 vehicle, which is twenty-five (25) model years or older;

1 6. Remanufactured title for any vehicle which is a
2 remanufactured vehicle;

3 7. Unrecovered-theft title for any motor vehicle which has been
4 stolen and not recovered; and

5 8. Rebodyed title for any motor vehicle which is a rebodied
6 vehicle.

7 Application for a certificate of title, whether the initial
8 certificate of title or a duplicate, may be made to the Tax
9 Commission or any motor license agent. When application is made
10 with a motor license agent, the application information shall be
11 transmitted either electronically or by mail to the Tax Commission
12 by the motor license agent. If the application information is
13 transmitted electronically, the motor license agent shall forward
14 the required application along with evidence of ownership, where
15 required, by mail. Where the transmission of application
16 information cannot be performed electronically, the Tax Commission
17 is authorized to provide postage paid envelopes to motor license
18 agents for the purpose of mailing the application along with
19 evidence of ownership, where required. The Tax Commission shall
20 upon receipt of proper application information issue an Oklahoma
21 certificate of title. The certificates may be mailed to the
22 applicant. Upon issuance of a certificate of title, the Tax
23 Commission shall provide the appropriate motor license agent with
24 confirmation of such issuance.

1 C. 1. The application for certificate of title shall be upon a
2 blank form furnished by the Tax Commission, containing:

- 3 a. a full description of the vehicle,
- 4 b. the manufacturer's serial or other identification
5 number,
- 6 c. the motor number and the date on which first sold by
7 the manufacturer or dealer to the owner,
- 8 d. any distinguishing marks,
- 9 e. a statement of the applicant's source of title,
- 10 f. any security interest upon the vehicle, and
- 11 g. such other information as the Tax Commission may
12 require.

13 2. The application for a certificate of title for a vehicle
14 which is within the last seven (7) model years shall require a
15 declaration as to whether the vehicle has been damaged by collision
16 or other occurrence and whether the vehicle has been recovered from
17 theft and the extent of the damage to the vehicle. The declaration
18 shall be made by the owner of a vehicle if:

- 19 a. the vehicle has been damaged or stolen,
- 20 b. the owner did or did not receive any payment for the
21 loss from an insurer, or
- 22 c. the vehicle is titled or registered in a state that
23 does not classify the vehicle or brand the title
24

1 because of damage to or loss of the vehicle similar to
2 the classifications or brands utilized by this state.

3 The declaration shall be based upon the best information and
4 knowledge of the owner and shall be in addition to the requirements
5 specified in paragraph 1 of this subsection. The Tax Commission
6 shall not issue a certificate of title for a vehicle which is
7 subject to the provisions of this paragraph without the required
8 declaration, completed and signed by the owner of the vehicle. Upon
9 receipt of an application without the properly completed
10 declaration, the Tax Commission shall return the application to the
11 applicant with notice that the title may not be issued without the
12 required declaration. Nothing in this paragraph shall prohibit the
13 Tax Commission from recognizing the type of or brand on a title or
14 other ownership document issued by another state or the inspection
15 conducted in another state and issuing the appropriate certificate
16 of title for the vehicle.

17 3. The certificate of title shall have the following security
18 features:

- 19 a. intaglio printing or security thread, with or without
20 watermark,
- 21 b. latent images,
- 22 c. fluorescent inks,
- 23 d. micro print,
- 24 e. void background, and

1 f. color coding.

2 4. Each title issued pursuant to the provisions of the Oklahoma
3 Vehicle License and Registration Act shall be color coded as
4 determined by the Tax Commission.

5 5. The certificate of title shall be of such size and design
6 and color as the Tax Commission may direct pursuant to the
7 provisions of this section. The title shall be on colored paper or
8 other material as designated by the Tax Commission and be of such
9 intensity or hue as will allow easy identification as to whether the
10 title is an original title, a salvage title, a rebuilt title,
11 remanufactured title, rebodied title or a junked title. The type of
12 title shall be identified on the front of the certificate of title.
13 The original title, rebuilt title, remanufactured title, an
14 unrecovered-theft title, rebodied title or classic title shall be
15 identified by the word "Original", "Rebuilt", "Remanufactured",
16 "Unrecovered Theft", "Rebodied" or "Classic" printed in the upper
17 right quadrant of the certificate of title, in the space which is
18 currently captioned "type of title". A rebodied title shall also
19 identify on the front of the title the year, make and model of the
20 originally manufactured vehicle which has been rebodied and display
21 a notation that reads as follows: "This vehicle has been assembled
22 with new major components licensed by the original manufacturer".

23 D. 1. To obtain an original certificate of title for a vehicle
24 that is being registered for the first time in this state which has

1 not been previously registered in any other state, the applicant
2 shall be required to deliver, as evidence of ownership, a
3 manufacturer's certificate of origin properly assigned by the
4 manufacturer, distributor, or dealer licensed in this or any other
5 state shown thereon to be the last transferee to the applicant upon
6 a form to be prescribed and approved by the Tax Commission. A
7 manufacturer's certificate of origin shall contain:

- 8 a. the manufacturer's serial or other identification
9 number,
- 10 b. date on which first sold by the manufacturer to the
11 dealer,
- 12 c. any distinguishing marks including model and the year
13 same was made,
- 14 d. a statement of any security interests upon the
15 vehicle, and
- 16 e. such other information as the Tax Commission may
17 require.

18 2. The manufacturer's certificate of origin shall have the
19 following security features:

- 20 a. intaglio printing or security thread, with or without
21 watermark,
- 22 b. latent images,
- 23 c. fluorescent inks,
- 24 d. micro print, and

1 e. void background.

2 E. In the absence of a dealer's or manufacturer's number, the
3 Tax Commission may assign such identifying number to the vehicle,
4 which shall be permanently stamped, burned or pressed or attached
5 into the vehicle, and a certificate of title shall be delivered to
6 the applicant upon payment of all fees and taxes, and the remaining
7 copies shall be permanently filed and indexed by the Tax Commission.
8 The Tax Commission shall assign an identifying number to any rebuilt
9 vehicle if the vehicle identification number displayed on the
10 rebuilt vehicle does not accurately describe the vehicle as rebuilt.
11 The motor license agent, at the time of inspection of the rebuilt
12 vehicle pursuant to Section 1111 of this title, shall identify the
13 make, model, and year for the body to accurately describe the
14 rebuilt vehicle. At the time of the inspection, an appropriate
15 identifying number shall be permanently stamped, burned, pressed, or
16 attached on the rebuilt vehicle. The assigned identifying number
17 shall be recorded on the certificate of title for the rebuilt
18 vehicle. The dealer's or manufacturer's vehicle identification
19 number on the rebuilt vehicle shall be preserved in the computer
20 files of the Tax Commission for at least five (5) years.

21 F. When registering for the first time in this state a vehicle
22 which was not originally manufactured for sale in the United States,
23 to obtain a certificate of title, the Tax Commission shall require
24 the applicant to deliver:

1 1. As evidence of ownership, if the vehicle has not previously
2 been titled in the United States, the documents constituting valid
3 proof of ownership in the country in which the vehicle was
4 originally purchased, together with a notarized translation of any
5 such documents; and

6 2. As evidence of compliance with federal law, copies of the
7 bond release letters for the vehicle issued by the United States
8 Environmental Protection Agency and the United States Department of
9 Transportation, together with a receipt issued by the Internal
10 Revenue Service indicating that the applicable federal gas guzzler
11 tax has been paid.

12 The Tax Commission shall not issue a certificate of title for a
13 vehicle which is subject to the provisions of this paragraph without
14 the required documentation from agencies of the United States and
15 evidence of ownership. Upon receipt of an application without the
16 required documentation, the Tax Commission shall return the
17 application to the applicant with notice that the certificate of
18 title may not be issued without the required documentation. Nothing
19 in this paragraph shall prohibit the Tax Commission from issuing
20 certificates of title for antique or classic vehicles not driven
21 upon the public streets, roads, or highways, for mini-trucks
22 registered pursuant to Section 1151.3 of this title, or for medium-
23 speed electric vehicles.

1 G. When registering in this state a vehicle which was titled in
2 another state and which title contains the name of a secured party
3 on the face of the other state certificate of title, or such state
4 certificate is being held by the secured party in that state or any
5 other state, the Tax Commission or the motor license agent shall
6 complete a lien entry form as prescribed by the Tax Commission. The
7 owner of such vehicle shall file an affidavit with the Tax
8 Commission or the motor license agent stating that title to the
9 vehicle is being held by a secured party, has not been issued
10 pursuant to the laws of the state where titled, and that there is an
11 existing lien or encumbrance on the vehicle. The current name and
12 address of the secured party or lienholder shall also be stated in
13 the affidavit. The form of the affidavit shall be prescribed by the
14 Tax Commission and contain any other information deemed necessary by
15 the Tax Commission. A statement of the lien or encumbrance shall be
16 included on the Oklahoma certificate of title and the lien or
17 encumbrance shall be deemed continuously perfected as though it had
18 been perfected pursuant to Section 1110 of this title. For
19 completing the lien entry form and recording the security interest
20 on the certificate of title, the Tax Commission or the motor license
21 agent shall collect a fee of Three Dollars (\$3.00) which shall be in
22 addition to other fees provided by the Oklahoma Vehicle License and
23 Registration Act. The fee, if collected by the motor license agent
24

1 pursuant to this subsection, shall be retained by the motor license
2 agent.

3 H. The charge for each certificate of title issued, except for
4 junked titles as defined in paragraph 4 of subsection B of this
5 section, shall be Eleven Dollars (\$11.00), which charge shall be in
6 addition to any other fees or taxes imposed by law for such vehicle.
7 One Dollar (\$1.00) of each such charge shall be deposited in the
8 Oklahoma Tax Commission Reimbursement Fund. However, the charge
9 shall not apply to any vehicle which is to be registered in this
10 state pursuant to the provisions of Section 1120 or 1133 of this
11 title and which was registered in another state at least sixty (60)
12 days prior to the time it is required to be registered in this
13 state. When an insurer requests a salvage or junk title in the name
14 of the insurer resulting from the settlement of a total loss claim
15 and upon presentation of appropriate proof of loss documentation as
16 required by the Commission, such transfer may be processed as one
17 title transaction, without first requiring issuance of a replacement
18 certificate of title in the name of the vehicle owner. The fee
19 shall be Twenty-two Dollars (\$22.00). Two Dollars (\$2.00) of this
20 fee shall be deposited in the Oklahoma Tax Commission Reimbursement
21 Fund.

22 I. The vehicle identification number of a junked vehicle shall
23 be preserved in the computer files of the Tax Commission for a
24 period of not less than five (5) years. The charge of junked titles
25

1 as defined in paragraph 4 of subsection B of this section shall be
2 Four Dollars (\$4.00). The fee remitted to the Tax Commission shall
3 be deposited in the Oklahoma Tax Commission Reimbursement Fund.

4 J. If a vehicle is sold to a resident of another state
5 destroyed, dismantled, or ceases to be used as a vehicle, the owner
6 shall immediately notify the Tax Commission. Absent evidence to the
7 contrary, failure to notify the Tax Commission shall be prima facie
8 evidence that the vehicle has been in continuous operation in this
9 state.

10 K. If a vehicle is stolen, the owner shall immediately notify
11 the appropriate law enforcement agency. Immediately after receiving
12 such notification, the law enforcement agency shall notify the Tax
13 Commission.

14 L. Except for all-terrain vehicles, utility vehicles and
15 motorcycles used exclusively for off-road use, no title for an out-
16 of-state vehicle, except any commercial truck or truck-tractor
17 registered pursuant to Section 1120 of this title which is engaged
18 in interstate commerce or any trailer or semitrailer registered
19 pursuant to Section 1133 of this title which is engaged in
20 interstate commerce, shall be issued without an inspection of such
21 vehicle and payment of a fee of Four Dollars (\$4.00) for such
22 inspection; provided, the Tax Commission may enter into reciprocal
23 agreements with other states for such inspections to be performed at
24 locations outside the boundaries of this state for vehicles which:

1 1. Are offered for sale at auction;

2 2. Have been solely used as vehicles for rent under the
3 ownership of a licensed motor vehicle dealer or a person engaged in
4 the business of renting motor vehicles; or

5 3. Have not been registered in this or any other state for more
6 than one (1) year.

7 The inspection shall include a comparison of the vehicle
8 identification number on the vehicle with the number recorded on the
9 ownership records and the recording of the actual odometer reading
10 on the vehicle. The four-dollar fee shall be collected by the motor
11 license agent or Tax Commission when the title is issued. The motor
12 license agent shall retain Two Dollars (\$2.00). The remaining Two
13 Dollars (\$2.00) shall be deposited in the Oklahoma Tax Commission
14 Reimbursement Fund.

15 The Tax Commission may allow the inspection to be performed at a
16 location out-of-state by another state's department of motor
17 vehicles or state police.

18 M. No title for any out-of-state vehicle offered for sale at
19 salvage pools, salvage disposal sales, or an auction, or by a dealer
20 or a licensed automotive dismantler and parts recycler, shall be
21 issued without an inspection to compare the vehicle identification
22 number on the vehicle with the number recorded on the ownership
23 record and to record the actual odometer reading on the vehicle.

24 Upon request of the seller, person or entity conducting an auction,

1 dealer or licensed dismantler, the inspection shall be conducted at
2 the location or place of business of the sale, auction, dealer, or
3 the dismantler. The inspection shall be conducted by any motor
4 license agent or a duly authorized employee thereof; provided, if
5 the vehicle identification number on the vehicle offered for sale at
6 salvage pools, salvage disposal sales or a classic or antique
7 auction does not match the number recorded on the ownership record,
8 the inspection may be conducted at the location of or place of
9 business of such sale or auction by any state, county or city law
10 enforcement officer. The Tax Commission may enter into reciprocal
11 agreements with other states for such inspections to be performed at
12 locations outside the boundaries of this state for vehicles which:

13 1. Are offered for sale at auction;

14 2. Have been solely used as vehicles for rent under the
15 ownership of a licensed motor vehicle dealer or a person engaged in
16 the business of renting motor vehicles; or

17 3. Have not been registered in this or any other state for more
18 than one (1) year.

19 The inspection shall be certified upon forms prescribed by the Tax
20 Commission. The name and other identification of the authorized
21 person conducting the inspection shall be legibly printed or typed
22 on the form. Prior to any inspection by any employee of a motor
23 license agent, the motor license agent shall notify the Tax
24 Commission of the name and any other identification information

1 requested by the Tax Commission of the authorized person. A
2 signature specimen of the authorized person shall be submitted to
3 the Tax Commission by the employing motor license agent. If the
4 authorization to inspect vehicles is withdrawn or the employer-
5 employee relationship is terminated, the motor license agent,
6 immediately, shall notify the Tax Commission and return any
7 remaining inspection forms to the Tax Commission. The fee for the
8 inspection shall be Four Dollars (\$4.00). The motor license agent
9 shall retain Three Dollars (\$3.00) of the fee. Fees received by a
10 motor license agent or an authorized employee thereof shall be
11 handled and accounted for in the manner as prescribed by law for any
12 other fees paid to or received by a motor license agent. Out-of-
13 state vehicles brought into this state by a person licensed in
14 another state to sell new or used vehicles to be sold within this
15 state at a motor vehicle auction which is limited to dealer-to-
16 dealer transactions shall not be required to be inspected, unless
17 the vehicle is purchased by an Oklahoma dealer. Any person licensed
18 in another state to sell new or used motor vehicles, who offers a
19 motor vehicle for sale within this state at a motor vehicle auction
20 which is limited to dealer-to-dealer transactions, shall not be
21 within the definition of "owner" in Section 1102 of this title, for
22 purposes of Section 1101 et seq. of this title.

23 N. A licensed motor vehicle dealer, upon payment of a fee of
24 Fifteen Dollars (\$15.00), may reassign an out-of-state certificate
25

1 of title to a used motor vehicle provided such dealer obtains the
2 appropriate inspection form required by either subsection L or M of
3 this section and attaches the form to the out-of-state certificate
4 of title. Motor license agents shall be allowed to retain Two
5 Dollars and twenty-five cents (\$2.25) of the fee plus an additional
6 Two Dollars (\$2.00) or Three Dollars (\$3.00) as provided in
7 subsections L and M of this section for performance of the
8 inspection. Two Dollars (\$2.00) of the fee shall be deposited in
9 the Tax Commission Reimbursement Fund. An out-of-state vehicle
10 which has been rebuilt shall be inspected pursuant to the provisions
11 of Section 1111 of this title. The Tax Commission shall train motor
12 license agents in interpreting vehicle identification numbers to
13 assure that it accurately describes the vehicle and to detect
14 rollback or alteration of the odometer. Failure of a motor license
15 agent to inspect the vehicle and make the required notations shall
16 be a misdemeanor punishable by a fine of not more than One Thousand
17 Dollars (\$1,000.00) for the first offense and Five Thousand Dollars
18 (\$5,000.00) for the second offense or subsequent offense, or by
19 imprisonment in the county jail for not more than six (6) months, or
20 by both such fine and imprisonment.

21 O. The ownership of any unrecovered vehicle which has been
22 declared a total loss by an insurer because of theft shall be
23 transferred to the insurer by an unrecovered-theft vehicle title;
24 provided, the ownership of any such vehicle which has been declared

1 a total loss by an insurer licensed by the Insurance Department of
2 the State of Oklahoma and maintaining a multi-state motor vehicle
3 salvage processing center in this state shall be transferred to the
4 insurer by a salvage or an unrecovered-theft title without the
5 requirement of a visual inspection of the vehicle identification
6 number by the insurer. Upon recovery of the vehicle, the ownership
7 shall be transferred by an original title, salvage title, or junked
8 title, as may be appropriate based upon an estimate of the amount of
9 loss submitted by the insurer.

10 P. When an insurance company makes a total loss settlement on a
11 total loss vehicle and the insurance company or a salvage pool
12 authorized by the insurance company is unable to obtain the properly
13 endorsed certificate of ownership or other evidence of ownership
14 acceptable to the Oklahoma Tax Commission within thirty (30) days
15 following acceptance by the owner of an offer of an amount in
16 settlement of a total loss, that insurance company or salvage pool,
17 on a form provided by the Oklahoma Tax Commission and signed under
18 penalty of perjury, may request the Oklahoma Tax Commission to issue
19 the applicable salvage title for the vehicle. The request shall
20 include information declaring that the requester has made at least
21 two written attempts to obtain the certificate of ownership or other
22 acceptable evidence of title.

23 Q. The owner of any vehicle which is incapable of operation or
24 use on the public roads and has no resale value, except as parts,

1 scrap or junk, may deliver the certificate of title to the vehicle
2 to the Tax Commission for cancellation. Upon verification that any
3 perfected lien against the vehicle has been released, the
4 certificate of title shall be canceled without any fee, charge, or
5 cost required from the owner. The vehicle identification numbers on
6 the certificates of title shall be preserved in the computer files
7 of the Tax Commission for at least five (5) years from the date of
8 cancellation of the certificate of title. The Tax Commission shall
9 prescribe and provide an affidavit form to be completed by the owner
10 of any vehicle for which the certificate of title is canceled. No
11 title or registration shall subsequently be issued for a vehicle for
12 which the certificate of title has been surrendered pursuant to this
13 subsection. The Tax Commission shall prescribe a form for the
14 transfer of ownership of a vehicle for which the certificate of
15 title has been canceled.

16 R. The owner of a vehicle which is not within the last ten (10)
17 model years, not roadworthy and not capable of repair for operation
18 or use on the roads and highways, or a vehicle which is being sold
19 to a scrap metal dealer pursuant to Section 11-92 of Title 2 of the
20 Oklahoma Statutes, shall transfer the vehicle only upon a
21 certificate of ownership prescribed by the Tax Commission, if the
22 certificate of title to the vehicle is lost, has been canceled, or
23 otherwise not available. The prescribed ownership form shall
24 include the names and addresses of the buyer and seller, the driver

1 license number or social security number of the seller, the make and
2 model of the vehicle, and the public vehicle identification number.
3 If there is no public vehicle identification number, the vehicle
4 shall be inspected by a law enforcement officer to verify the
5 absence of the number on the vehicle and the prescribed ownership
6 form shall include a signed statement, by such officer, verifying
7 the absence of the number.

8 The certificate of ownership shall be completed in triplicate.
9 The buyer and seller shall each retain a copy. Within thirty (30)
10 days of the transaction, the seller shall submit one copy to the Tax
11 Commission or a motor license agent accompanied with a fee of Four
12 Dollars (\$4.00). One Dollar (\$1.00) shall be retained by the motor
13 license agent and Three Dollars (\$3.00) shall be deposited in the
14 Oklahoma Tax Commission Reimbursement Fund in the State Treasury.

15 Upon receipt of the certificate, the Tax Commission shall verify
16 that any perfected lien upon the vehicle has been released. If the
17 lien is not released, the Tax Commission shall mail notice of the
18 transfer to the lienholder at the lienholder's last-known address.
19 If a certificate of title has been issued, it shall be canceled and
20 the vehicle identification number shall be preserved in the computer
21 of the Tax Commission for at least five (5) years. The buyer of the
22 vehicle may not be sued and shall not be liable for monetary damages
23 to the lienholder, however, the vehicle shall be subject to a valid
24 repossession by a lienholder.

1 S. The Tax Commission shall notify the chief administrative
2 officer of the agency or department responsible for issuing motor
3 vehicle certificates of title in each state in the United States of
4 the types of motor vehicle certificate of title effective in
5 Oklahoma on and after January 1, 1989.

6 T. When registering for the first time in this state a
7 remanufactured vehicle which has not been registered in any other
8 state since its remanufacture, before issuing a certificate of
9 title, the Tax Commission shall require the applicant to deliver a
10 statement of origin from the remanufacturer.

11 U. If a vehicle is sold to a foreign buyer pursuant to the
12 provisions of the Automotive Dismantlers and Parts Recycler Act, the
13 licensed seller shall stamp the title with: "EXPORT ONLY.
14 NONTRANSFERABLE IN THE UNITED STATES." The licensed seller shall
15 supply the Tax Commission the title number, the vehicle
16 identification number and the foreign buyer's bid identification
17 number on a form prescribed by the Tax Commission. The Tax
18 Commission shall cancel the title, and the vehicle identification
19 number shall be preserved in the computer files of the Tax
20 Commission for a period of not less than five (5) years.

21 V. The Tax Commission shall not be considered a necessary party
22 to any lawsuit which is instigated for the purpose of determining
23 ownership of a vehicle, wherein the Tax Commission's only
24 involvement would be to issue title, and the court shall issue an

1 order dismissing the Tax Commission from the pending action. In the
2 event no other party or lienholder can be identified as to ownership
3 or claim, the Tax Commission shall accept an affidavit of ownership
4 from the party claiming ownership and issue proper title thereon.

5 SECTION 3. AMENDATORY 47 O.S. 2011, Section 1113, as
6 last amended by Section 4, Chapter 208, O.S.L. 2018 (47 O.S. Supp.
7 2018, Section 1113), is amended to read as follows:

8 Section 1113. A. 1. Except for all-terrain vehicles, utility
9 vehicles and motorcycles used exclusively off roads and highways,
10 and noncommercial trailers, upon the filing of a registration
11 application and the payment of the fees provided for in the Oklahoma
12 Vehicle License and Registration Act, the Oklahoma Tax Commission or
13 Corporation Commission, as applicable, shall assign to the vehicle
14 described in the application a distinctive number, and issue to the
15 owner of the vehicle a certificate of registration, one license
16 plate and a yearly decal. The Oklahoma Tax Commission shall assign
17 an all-terrain vehicle, utility vehicle or motorcycle used
18 exclusively off roads and highways, and noncommercial trailers, a
19 distinctive number and issue to the owner a certificate of
20 registration and a decal but not a license plate. For each
21 subsequent registration year, the Tax Commission shall issue a
22 yearly decal to be affixed to the license plate, except for an all-
23 terrain vehicle, utility vehicle or motorcycle used exclusively off
24 roads and highways, and noncommercial trailers. The initial decal

1 for an all-terrain vehicle, utility vehicle or motorcycle shall be
2 attached to the front of the vehicle and shall be in clear view.
3 The decal shall be on the front or on the front fork of the
4 motorcycle used exclusively off roads and highways and the decal
5 shall be in clear view. The initial or renewal decal for a
6 noncommercial trailer shall be attached to the rear of the trailer
7 and shall be in clear view. The ~~yearly~~ applicable decal shall have
8 an identification number and the last two numbers of the
9 registration year for which it shall expire. Except as provided by
10 Section 1113A of this title, the license plate shall be affixed to
11 the exterior of the vehicle until a replacement license plate is
12 applied for. If the owner applies for a replacement license plate,
13 the Tax Commission shall charge the fee provided for in Section 1114
14 of this title. The yearly decal will validate the license plate for
15 each registration period other than the year the license plate is
16 issued. The license plate and decal shall be of such size, color,
17 design and numbering as the Tax Commission may direct. However,
18 yearly decals issued to the owner of a vehicle who has filed an
19 affidavit with the appropriate motor license agent in accordance
20 with Section 7-607 of this title shall be a separate and distinct
21 color from all other decals issued under this section. ~~Before the~~
22 ~~effective date of this act, the Tax Commission shall also issue a~~
23 ~~monthly decal which shall include a two-letter abbreviation~~
24 ~~corresponding to the county in which the vehicle is registered. The~~

1 ~~Tax Commission shall issue all decals in the possession of the Tax~~
2 ~~Commission on the effective date of this act before issuing any~~
3 ~~decals which do not contain the county abbreviation.~~

4 2. The license plate shall be securely attached to the rear of
5 the vehicle, except truck-tractor plates which shall be attached to
6 the front of the vehicle. The Tax Commission may, with the
7 concurrence of the Department of Public Safety, by Joint Rule,
8 change and direct the manner, place and location of display of any
9 vehicle license plate when such action is deemed in the public
10 interest. The license plate, decal and all letters and numbers
11 shall be clearly visible at all times. The operation of a vehicle
12 in this state, regardless of where such vehicle is registered, upon
13 which the license plate is covered, overlaid or otherwise screened
14 with any material, whether such material be clear, translucent,
15 tinted or opaque, shall be a violation of this paragraph.

16 3. Upon payment of the annual registration fee provided in
17 Section 1133 of this title, the Tax Commission or Corporation
18 Commission, as applicable, or a motor license agent may issue a
19 permanent nonexpiring license plate to an owner of one hundred or
20 more commercial motor vehicles and for vehicles registered under the
21 provisions of Section 1120 of this title. Upon payment of the
22 annual registration fee, the Tax Commission or Corporation
23 Commission shall issue a certificate of registration that shall be
24 carried at all times in the vehicle for which it is issued.

1 Provided, if the registrant submits its application through
2 electronic means, such qualified owners of one hundred or more
3 commercial motor vehicles, properly registered pursuant to the
4 provisions of Section 1133 of this title, may elect to receive a
5 permanent certificate of registration that shall be carried at all
6 times in the vehicle for which it is issued.

7 4. Every vehicle owned by an agency of this state shall be
8 exempt from the payment of registration fees required by this title.
9 Provided, such vehicle shall be registered and shall otherwise
10 comply with the provisions of the Oklahoma Vehicle License and
11 Registration Act.

12 B. The license plates required under the provisions of this
13 title shall conform to the requirements and specifications listed
14 hereinafter:

15 1. Each license plate shall have a space for the placement of
16 the yearly decals for each succeeding year of registration after the
17 initial issue;

18 2. The provisions of the Oklahoma Vehicle License and
19 Registration Act regarding the issuance of yearly decals shall not
20 apply to the issuance of apportioned license plates, including
21 license plates for state vehicles, and exempt plates for
22 governmental entities and fire departments organized pursuant to
23 Section 592 of Title 18 of the Oklahoma Statutes;

1 3. All license plates and decals shall be made with
2 reflectorized material as a background to the letters, numbers and
3 characters displayed thereon. The reflectorized material shall be
4 of such a nature as to provide effective and dependable brightness
5 during the service period for which the license plate or decal is
6 issued;

7 4. Except as otherwise provided in this subsection, the Tax
8 Commission shall design appropriate official license plates for all
9 state vehicles. Such license plates shall be permanent in nature
10 and designed in such manner as to remain with the vehicle for the
11 duration of the vehicle's life span or until the title is
12 transferred to a nongovernmental owner;

13 5. Within the limits prescribed in this section, the Tax
14 Commission shall design appropriate official license plates for
15 vehicles of the Oklahoma Highway Patrol. The license plates shall
16 have the legend "Oklahoma OK" and shall contain the letters "OHP"
17 followed by the state seal and the badge number of the Highway
18 Patrol officer to whom the vehicle is assigned. The words "Oklahoma
19 Highway Patrol" shall also be included on such license plates;

20 6. Within the limits prescribed in this section, the Tax
21 Commission shall design appropriate official license plates for
22 vehicles of the Oklahoma Military Department. Such license plates
23 shall have the legend "Oklahoma OK" and shall contain the letters
24 "OMD" followed by the state seal and three numbers or letters as
25

1 designated by the Adjutant General. The words "Oklahoma Military
2 Department" shall also be included on such license plates;

3 7. Within the limits prescribed in this section, the Tax
4 Commission shall design appropriate official license plates for
5 vehicles of the Oklahoma Department of Corrections. Such license
6 plates shall contain the letters "DOC" followed by the Department of
7 Corrections badge and three numbers or letters or combination of
8 both as designated by the Director of the agency. The words
9 "Department of Corrections" shall also be included on such license
10 plates; and

11 8. Within the limits prescribed in this section, the Oklahoma
12 Tourism and Recreation Department shall design any license plates
13 required by the initiation of a license plate reissuance by the
14 Oklahoma Tax Commission at the request of the Department of Public
15 Safety pursuant to the provisions of Section 1113.2 of this title.
16 Any such new designs shall be submitted by the Oklahoma Tourism and
17 Recreation Department to the Department of Public Safety for its
18 approval prior to being issued by the Oklahoma Tax Commission.

19 C. Where the applicant has satisfactorily shown that the
20 applicant owns the vehicle sought to be registered but is unable to
21 produce documentary evidence of the ownership, a license plate may
22 be issued upon approval by the Tax Commission or Corporation
23 Commission, as applicable. In such instances the reason for not
24 issuing a certificate of title shall be indicated on the receipt

1 given to the applicant. It shall still be the duty of the applicant
2 to immediately take all necessary steps to obtain the Oklahoma
3 certificate of title and it shall be unlawful for the applicant to
4 sell the vehicle until the certificate has been obtained in the
5 applicant's name.

6 D. The certificate of registration provided for in this section
7 shall be in convenient form, and the certificate of registration, or
8 a certified copy or photostatic copy thereof, duly authenticated by
9 the Tax Commission or Corporation Commission, as applicable, shall
10 be carried at all times in or upon all vehicles so registered, in
11 such manner as to permit a ready examination thereof upon demand by
12 any peace officer of the state or duly authorized employee of the
13 Department of Public Safety. Any such officer or agent may seize
14 and hold such vehicle when the operator of the same does not have
15 the registration certificate in the operator's possession or when
16 any such officer or agent determines that the registration
17 certificate has been obtained by misrepresentation of any essential
18 or material fact or when any number or identifying information
19 appearing on such certificate has been changed, altered, obliterated
20 or concealed in any way, until the proper registration or
21 identification of such vehicle has been made or produced by the
22 owner thereof.

23 E. The purchaser of a new or used manufactured home shall,
24 within thirty (30) days of the date of purchase, register the home

1 with the Tax Commission or a motor license agent pursuant to the
2 provisions of Section 1117 of this title. For a new manufactured
3 home, it shall be the responsibility of the dealer selling the home
4 to place a temporary license plate on the home in the same manner as
5 provided in Section 1128 of this title for other new motor vehicles.
6 For the first year that any manufactured home is registered in this
7 state, the Tax Commission shall issue a metal license plate which
8 shall be affixed to the manufactured home. The temporary dealer
9 license plate or the metal license plate shall be displayed on the
10 manufactured home at all times when upon a public roadway; provided,
11 a repossession affidavit issued pursuant to Sections 1110 and 1126
12 of this title shall be permissible in lieu of a current license
13 plate and decal for the purposes of removing a repossessed
14 manufactured home to a secure location. Manufactured homes
15 previously registered and subject to ad valorem taxation as provided
16 by law shall have a decal affixed at the time ad valorem taxes are
17 paid for such manufactured home; provided, for a manufactured home
18 permanently affixed to real estate, no decal or license plate shall
19 be required to be affixed and the owner thereof shall be given a
20 receipt upon payment of ad valorem taxes due on the home. The Tax
21 Commission shall make sufficient plates and decals available to the
22 various motor license agents of the state in order for an owner of a
23 manufactured home to acquire the plate or decal. A one-dollar fee
24 shall be charged for issuance of any plate or decal. The fee shall

1 be apportioned each month to the General Revenue Fund of the State
2 Treasury.

3 F. The decal shall be easily visible for purposes of
4 verification by a county assessor that the manufactured home is
5 properly assessed for ad valorem taxation. In the first year of
6 registration, a decal shall be issued for placement on the license
7 plate indicating payment of applicable registration fees and excise
8 taxes. A duplicate manufactured home registration decal shall be
9 affixed inside the window nearest the front door of the manufactured
10 home. In the second and all subsequent years for which the
11 manufactured home is subject to ad valorem taxation, an annual decal
12 shall be affixed inside the window nearest the front door as
13 evidence of payment of ad valorem taxes. The Tax Commission shall
14 issue decals to the various county treasurers of the state in order
15 for a manufactured home owner to obtain such decal each year. Upon
16 presentation of a valid ad valorem tax receipt, the manufactured
17 home owner shall be issued the annual decal.

18 G. Upon the registration of a manufactured home in this state
19 for the first time or upon discovery of a manufactured home
20 previously registered within this state for which the information
21 required by this subsection is not known, the Tax Commission shall
22 obtain:

- 23 1. The name of the owner of the manufactured home;

- 1 2. The serial number or identification number of the
- 2 manufactured home;
- 3 3. A legal description or address of the location for the home;
- 4 4. The actual retail selling price of the manufactured home
- 5 excluding Oklahoma taxes;
- 6 5. The certificate of title number for the home; and
- 7 6. Any other information which the Tax Commission deems to be
- 8 necessary.

9 The application for registration shall also include the school
10 district in which the manufactured home is located or is to be
11 located. The information shall be entered into a computer data
12 system which shall be used by the Tax Commission to provide
13 information to county assessors upon request by the assessor. The
14 assessor may request any information from the system in order to
15 properly assess a manufactured home for ad valorem taxation.

16 SECTION 4. AMENDATORY 47 O.S. 2011, Section 1115.3, is
17 amended to read as follows:

18 Section 1115.3. A. Except as otherwise provided by this
19 section, all-terrain vehicles, utility vehicles and motorcycles used
20 exclusively off roads or highways shall be registered once with the
21 Oklahoma Tax Commission within thirty (30) days after purchase.

22 B. For all-terrain vehicles or motorcycles used exclusively off
23 roads or highways purchased prior to July 1, 2005, registration, as
24 otherwise required by Section 1115 of this title, shall not be

1 required, but shall be allowed at the option of the owner of the
2 all-terrain vehicle or motorcycle used exclusively off roads or
3 highways.

4 C. For utility vehicles used exclusively off roads or highways
5 purchased prior to July 1, 2008, registration, as otherwise required
6 by Section 1115 of this title, shall not be required but shall be
7 allowed at the option of the owner of the utility vehicle used
8 exclusively off roads or highways.

9 D. All-terrain vehicles, utility vehicles or motorcycles used
10 exclusively off roads or highways owned or purchased by a person
11 that possesses an agricultural exemption pursuant to Section 1358.1
12 of Title 68 of the Oklahoma Statutes may be registered as provided
13 by this section, but shall not require registration.

14 E. Noncommercial trailers shall be registered with the Oklahoma
15 Tax Commission within thirty (30) days of purchase, transfer of
16 ownership or within thirty (30) days of the effective date of this
17 act for noncommercial trailers not registered.

18 SECTION 5. AMENDATORY 47 O.S. 2011, Section 1132, as
19 amended by Section 2, Chapter 337, O.S.L. 2012 (47 O.S. Supp. 2018,
20 Section 1132), is amended to read as follows:

21 Section 1132. A. For all vehicles, unless otherwise
22 specifically provided by the Oklahoma Vehicle License and
23 Registration Act, a registration fee shall be assessed at the time
24 of initial registration by the owner and annually thereafter, for

1 the use of the avenues of public access within this state in the
2 following amounts:

3 1. For the first through the fourth year of registration in
4 this state or any other state, Eighty-five Dollars (\$85.00);

5 2. For the fifth through the eighth year of registration in
6 this state or any other state, Seventy-five Dollars (\$75.00);

7 3. For the ninth through the twelfth year of registration in
8 this state or any other state, Fifty-five Dollars (\$55.00);

9 4. For the thirteenth through the sixteenth year of
10 registration in this state or any other state, Thirty-five Dollars
11 (\$35.00); and

12 5. For the seventeenth and any following year of registration
13 in this state or any other state, Fifteen Dollars (\$15.00).

14 The registration fee provided for in this subsection shall be in
15 lieu of all other taxes, general or local, unless otherwise
16 specifically provided.

17 B. For all-terrain vehicles and motorcycles used exclusively
18 for use off roads or highways purchased on or after July 1, 2005,
19 and for all-terrain vehicles and motorcycles used exclusively for
20 use off roads or highways purchased prior to July 1, 2005, which the
21 owner chooses to register pursuant to the provisions of Section
22 1115.3 of this title, an initial and nonrecurring registration fee
23 of Eleven Dollars (\$11.00) shall be assessed at the time of initial
24 registration by the owner. Nine Dollars (\$9.00) of the registration

1 fee shall be deposited in the Oklahoma Tax Commission Reimbursement
2 Fund. Two Dollars (\$2.00) of the registration fee shall be retained
3 by the motor license agent. The fees required by subsection A of
4 this section shall not be required for all-terrain vehicles or
5 motorcycles used exclusively off roads and highways.

6 C. For utility vehicles used exclusively for use off roads or
7 highways purchased on or after July 1, 2008, and for utility
8 vehicles used exclusively for use off roads or highways purchased
9 prior to July 1, 2008, which the owner chooses to register pursuant
10 to the provisions of Section 1115.3 of this title, an initial and
11 nonrecurring registration fee of Eleven Dollars (\$11.00) shall be
12 assessed at the time of initial registration by the owner. Nine
13 Dollars (\$9.00) of the registration fee shall be deposited in the
14 Oklahoma Tax Commission Reimbursement Fund. Two Dollars (\$2.00) of
15 the registration fee shall be retained by the motor license agent.
16 The fees required by subsection A of this section shall not be
17 required for utility vehicles used exclusively off roads and
18 highways.

19 D. 1. Except as provided in paragraph 2 of this subsection,
20 for noncommercial trailers an initial and recurring registration fee
21 of Thirty Dollars (\$30.00) shall be assessed at the time of
22 registration by the owner and every third year thereafter.

23 2. Notwithstanding the provisions of paragraph 1 of this
24 subsection, the initial and recurring registration fee for a

1 noncommercial trailer that is associated with a noncommercial
2 trailer representing the second such noncommercial trailer
3 registered or renewed by an individual or legal entity within the
4 calendar year shall be Fifteen Dollars (\$15.00). Any individual or
5 legal entity which owns more than two noncommercial trailers shall
6 only be required to pay a fee on the first and second noncommercial
7 trailers and others shall be registered without a fee; provided, the
8 Tax Commission shall establish by rule a method for identifying such
9 trailers for public safety purposes.

10 3. Fifty percent (50%) of each registration fee collected under
11 the provisions of this subsection shall be deposited to the General
12 Revenue Fund of the State Treasury. Twenty-two and five-tenths
13 percent (22.5%) of the registration fee collected under the
14 provisions of this subsection shall be retained by the motor license
15 agent. Seven and five-tenths percent (7.5%) of the registration fee
16 collected under the provisions of this subsection shall be deposited
17 in the Firearms Instructors Revolving Fund created in Section
18 1290.14 of Title 21 of the Oklahoma Statutes. Twenty percent (20%)
19 of the registration fee collected under the provisions of this
20 subsection shall be deposited in the Oklahoma State University-
21 Agricultural Extension Division-Educational and General Operations
22 Revolving Fund established by Section 3901 of Title 70 of the
23 Oklahoma Statutes. The fees required by subsection A of this
24 section shall not be required for such noncommercial trailers.

1 E. There shall be a credit allowed with respect to the fee for
2 registration of a new vehicle or noncommercial trailer which is a
3 replacement for:

4 1. A new original vehicle or noncommercial trailer which is
5 stolen from the purchaser/registrant within ninety (90) days of the
6 date of purchase of the original vehicle or noncommercial trailer as
7 certified by a police report or other documentation as required by
8 the Oklahoma Tax Commission; or

9 2. A defective new original vehicle or noncommercial trailer
10 returned by the purchaser/registrant to the seller within six (6)
11 months of the date of purchase of the defective new original vehicle
12 or noncommercial trailer as certified by the manufacturer.

13 The credit shall be in the amount of the fee for registration
14 which was paid for the new original vehicle or noncommercial trailer
15 and shall be applied to the registration fee for the replacement
16 vehicle or noncommercial trailer. In no event will the credit be
17 refunded.

18 ~~E.~~ F. Upon every transfer or change of ownership of a vehicle,
19 the new owner shall obtain title for and, except in the case of
20 salvage vehicles and manufactured homes, register the vehicle within
21 thirty (30) days of change of ownership and pay a transfer fee of
22 Fifteen Dollars (\$15.00) in addition to any other fees provided for
23 in ~~this act~~ the Oklahoma License and Registration Act. Upon every
24 transfer or change of ownership of a noncommercial trailer, the new

1 owner shall register the trailer within thirty (30) days of change
2 of ownership and pay a transfer fee of Fifteen Dollars (\$15.00) in
3 addition to any other fees provided for in this act. No new decal
4 shall be issued to the registrant. Thereafter, the owner shall
5 register the vehicle annually, or for noncommercial trailers
6 triennially, on the anniversary date of its initial registration in
7 this state and shall pay the fees provided in subsection A of this
8 section or subsection D of this section when applicable and receive
9 a decal evidencing such payment. Provided, used motor vehicle
10 dealers shall be exempt from the provisions of this section.

11 F. G. In the event a new or used vehicle is not registered,
12 titled and tagged within thirty (30) days from the date of transfer
13 of ownership, or for a noncommercial trailer which is not registered
14 within thirty (30) days of the date of transfer of ownership or the
15 effective date of this act, the penalty for the failure of the owner
16 ~~of the vehicle~~ to register ~~the vehicle~~ within thirty (30) days shall
17 be One Dollar (\$1.00) per day, provided that in no event shall the
18 penalty exceed One Hundred Dollars (\$100.00). No penalty shall be
19 waived by the Oklahoma Tax Commission or any motor license agent
20 except as provided in subsection C of Section 1127 of this title.
21 Of each dollar penalty collected pursuant to this subsection:

22 1. Twenty-one cents (\$0.21) shall be apportioned as provided in
23 Section 1104 of this title;

1 2. Twenty-one cents (\$0.21) shall be retained by the motor
2 license agent; and

3 3. Fifty-eight cents (\$0.58) shall be deposited in the General
4 Revenue Fund.

5 SECTION 6. AMENDATORY 47 O.S. 2011, Section 1134, is
6 amended to read as follows:

7 Section 1134. A. Upon each pickup, truck or truck-tractor
8 owned and operated by one or more farmers and used primarily for
9 farm use, and not for commercial or industrial purposes, the license
10 fee shall be Thirty Dollars (\$30.00). As used in this section, the
11 term "pickup" shall mean a small, light truck with an open back or
12 box used for hauling and designed primarily for the carrying of
13 property rather than people. The term "truck" shall mean a motor
14 vehicle designed or converted primarily for carrying or hauling farm
15 commodities, property, livestock, or equipment, rather than people.

16 B. The fees assessed pursuant to subsection A of this section
17 shall not apply to trailers or semitrailers or combinations thereof
18 used primarily for farm use and for the transportation of products
19 of the farm by the producer thereof. Such fee shall not apply to
20 any trailer or semitrailer or combinations thereof when used
21 primarily for the transportation of any article or articles owned by
22 the operator of the trailer or semitrailer or combinations thereof
23 and not used in the furtherance of or incident to any commercial or
24 industrial enterprise. The provisions of Section 1134.2 of this

1 title shall apply to any trailers or semitrailers when used
2 primarily for the transportation of logs, ties, stave bolts and
3 posts, direct from forest to sawmill.

4 C. For the purpose of this section, a trailer or semitrailer or
5 combination thereof owned by a farmer and used primarily for the
6 purpose of transporting farm products to market or for the purpose
7 of transporting to the farm material or things to be used thereon,
8 and not for commercial or industrial purposes, ~~may~~ shall be
9 registered ~~for One Dollar (\$1.00)~~ as a noncommercial trailer under
10 the provisions of the Oklahoma Vehicle License and Registration Act;
11 provided, any such trailer used by the holder of a certificate of
12 convenience and necessity issued by the Oklahoma Corporation
13 Commission or the Interstate Commerce Commission shall be
14 conclusively presumed to be used in and for a commercial use, and
15 must be licensed as such, paying the license fees provided in
16 Section 1133 of this title.

17 D. Before a party shall be allowed to purchase a license plate
18 or claim an exception or exemption under this section, the party
19 shall:

- 20 1. Show an income tax Schedule F for the preceding year; or
 - 21 2. Present a valid exemption card issued pursuant to the
- 22 provisions of Section 1358.1 of Title 68 of the Oklahoma Statutes.

23 A violation shall be grounds for revocation of driver's license.
24 Any person who signs the affidavit as required by this section when
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1 the person does not believe that the information in the affidavit is
2 true or knows it is not true, upon conviction, shall be guilty of
3 perjury and shall be punished as provided for by law.

4 E. Any person owning a truck upon which the farm truck license
5 fee has been paid in Oklahoma for the current year and whose truck
6 may be needed during grain harvests or other seasonal farming
7 activities for hauling farm products other than his or her own, or
8 for hauling gravel, shale or other road materials for rural roads,
9 may make application with the Oklahoma Tax Commission for a short
10 term commercial license for such truck for a period of time not to
11 exceed ninety (90) days as provided for in subsection F of this
12 section, or may make application in accordance with the Motor
13 Carrier Harvest Permit Act of 2006 if applicable.

14 F. Upon such application, the Tax Commission shall issue a
15 temporary commercial truck license and register the truck upon
16 payment of the following fees:

17 1. For thirty (30) days a fee equal to one-eighth (1/8) of the
18 annual commercial license fee required for such truck.

19 2. For sixty (60) days a fee equal to one-fourth (1/4) of the
20 annual commercial license fee required for such truck.

21 3. For ninety (90) days a fee equal to three-eighths (3/8) of
22 the annual commercial license fee required for such truck.

23 G. Provided, however, the provisions of this section shall not
24 apply to the transportation of persons or property for hire.

1 SECTION 7. AMENDATORY 47 O.S. 2011, Section 1141.1, as
2 amended by Section 4, Chapter 158, O.S.L. 2012 (47 O.S. Supp. 2018,
3 Section 1141.1), is amended to read as follows:

4 Section 1141.1. A. Each motor license agent shall be entitled
5 to retain the following amounts from the taxes and fees collected by
6 such agent to be used to fund the operation of the office of such
7 motor license agent subject to the provisions of Sections 1140
8 through 1147 of this title:

9 1. Beginning July 1, 2005, Two Dollars and eighty-one cents
10 (\$2.81) for each vehicle registered and for each special license
11 plate issued pursuant to the Oklahoma Vehicle License and
12 Registration Act. Beginning July 1, 2006, and thereafter, Three
13 Dollars and fifty-six cents (\$3.56) for each vehicle registered and
14 for each special license plate issued pursuant to the Oklahoma
15 Vehicle License and Registration Act;

16 2. One Dollar and twenty-five cents (\$1.25) for each
17 certificate of title issued for boats and motors pursuant to the
18 Oklahoma Statutes;

19 3. For each certificate of registration issued for boats and
20 motors pursuant to the Oklahoma Statutes, an amount determined
21 pursuant to the provisions of subsection B of this section;

22 4. Two Dollars and twenty-five cents (\$2.25) for each
23 certificate of title issued pursuant to the Oklahoma Vehicle License
24 and Registration Act. Provided, the fee retention amount for
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1 certificates of title issued pursuant to the provisions of
2 subsection H of Section 1105 of this title, in which an insurer pays
3 the optional twenty-two-dollar-fee amount, is Four Dollars and fifty
4 cents (\$4.50);

5 5. Beginning October 1, 2000, three percent (3%) of the vehicle
6 excise tax collected pursuant to Section 2103 of Title 68 of the
7 Oklahoma Statutes. Beginning July 1, 2001, each motor license agent
8 shall be entitled to retain three and one hundred twenty-five one-
9 thousandths percent (3.125%) of the vehicle excise tax collected
10 pursuant to Section 2103 of Title 68 of the Oklahoma Statutes.

11 Beginning July 1, 2002, and for all subsequent years, each motor
12 license agent shall be entitled to retain three and twenty-five one-
13 hundredths percent (3.25%) of the vehicle excise tax collected
14 pursuant to Section 2103 of Title 68 of the Oklahoma Statutes.

15 However, beginning July 1, 2003, the Legislature shall annually
16 review the percentage to be retained by the motor license agents
17 pursuant to this paragraph to determine whether such percentage
18 should be adjusted;

19 6. Four percent (4%) of the excise tax collected on the
20 transfer of boats and motors pursuant to the Oklahoma Statutes;

21 7. Two Dollars (\$2.00) for each driver license, endorsement,
22 identification license, or renewal or duplicate issued pursuant to
23 Section 6-101 et seq. of this title;

1 8. Two Dollars (\$2.00) for the recording of security interests
2 as provided in Section 1110 of this title;

3 9. Two Dollars (\$2.00) for each inspection conducted pursuant
4 to subsection L of Section 1105 of this title;

5 10. Three Dollars (\$3.00) for each inspection conducted
6 pursuant to subsection M of Section 1105 of this title;

7 11. One Dollar (\$1.00) for each certificate of ownership filed
8 pursuant to subsection R of Section 1105 of this title;

9 12. One Dollar (\$1.00) for each temporary permit issued
10 pursuant to Section 1124 of this title;

11 13. One Dollar and fifty cents (\$1.50) for processing each
12 proof of financial responsibility, driver license information,
13 insurance verification information, and other additional information
14 as provided in Section 7-602 of this title;

15 14. The mailing fees and registration fees provided in Sections
16 1131 and 1140 of this title;

17 15. The notary fee provided in Section 1143 of this title;

18 16. Three Dollars (\$3.00) for each lien entry form completed
19 and recorded on a certificate of title pursuant to subsection G of
20 Section 1105 of this title;

21 17. Seven Dollars (\$7.00) for each notice of transfer as
22 provided by subsection B of Section 1107.4 of this title;

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1 18. Seven Dollars (\$7.00) for each certificate of title or each
2 certificate of registration issued for repossessed vehicles pursuant
3 to Section 1126 of this title;

4 19. Any amount specifically authorized by law to be retained by
5 the motor license agent for the furnishing of a summary of a traffic
6 record; ~~and~~

7 20. Beginning July 1, 2009, each motor license agent shall also
8 be entitled to a portion of the penalties for delinquent
9 registration or payment of excise tax as provided for in subsection
10 C of Section 1115, subsection F of Section 1132 and subsection C of
11 Section 1151 of this title and of subsection A of Section 2103 of
12 Title 68 of the Oklahoma Statutes; and

13 21. Twenty-two and five-tenths percent (22.5%) of each
14 noncommercial trailer registration fee.

15 The balance of the funds collected shall be remitted to the
16 Oklahoma Tax Commission as provided in Section 1142 of this title to
17 be apportioned pursuant to Section 1104 of this title.

18 B. For each certificate of registration issued for boats and
19 motors, each motor license agent shall be entitled to retain the
20 greater of One Dollar and twenty-five cents (\$1.25) or an amount to
21 be determined by the Tax Commission according to the provisions of
22 this subsection. At the end of fiscal year 1997 and each fiscal
23 year thereafter, the Tax Commission shall compute the average amount
24 of registration fees for all boats and motors registered in this

1 state during the fiscal year and shall multiply the result by six
2 and twenty-two one-hundredths percent (6.22%). The resulting
3 product shall be the amount which may be retained by each motor
4 license agent for each certificate of registration for boats and
5 motors issued during the following calendar year.

6 SECTION 8. AMENDATORY 68 O.S. 2011, Section 2103, as
7 amended by Section 4, Chapter 316, O.S.L. 2012 (68 O.S. Supp. 2018,
8 Section 2103), is amended to read as follows:

9 Section 2103. A. 1. Except as otherwise provided in Sections
10 2101 through 2108 of this title, there shall be levied an excise tax
11 upon the transfer of legal ownership of any vehicle registered in
12 this state and upon the use of any vehicle registered in this state
13 and upon the use of any vehicle registered for the first time in
14 this state. Except for persons that possess an agricultural
15 exemption pursuant to Section 1358.1 of this title, the excise tax
16 shall be levied upon transfers of legal ownership of all-terrain
17 vehicles and motorcycles used exclusively off roads and highways
18 which occur on or after July 1, 2005, and upon transfers of legal
19 ownership of utility vehicles used exclusively off roads and
20 highways which occur on or after July 1, 2008. The excise tax for
21 new and used all-terrain vehicles, utility vehicles and motorcycles
22 used exclusively off roads and highways shall be levied at four and
23 one-half percent (4 1/2%) of the actual sales price of each new and
24 used all-terrain vehicle and motorcycle used exclusively off roads

1 and highways before any discounts or credits are given for a trade-
2 in. Provided, the minimum excise tax assessment for such all-
3 terrain vehicles, utility vehicles and motorcycles used exclusively
4 off roads and highways shall be Five Dollars (\$5.00). The excise
5 tax for new vehicles shall be levied at three and one-fourth percent
6 (3 1/4%) of the value of each new vehicle. The excise tax for used
7 vehicles shall be as follows:

- 8 a. from October 1, 2000, until June 30, 2001, Twenty
9 Dollars (\$20.00) on the first One Thousand Dollars
10 (\$1,000.00) or less of value of such vehicle, and
11 three and one-fourth percent (3 1/4%) of the remaining
12 value of such vehicle,
- 13 b. for the year beginning July 1, 2001, and ending June
14 30, 2002, Twenty Dollars (\$20.00) on the first One
15 Thousand Two Hundred Fifty Dollars (\$1,250.00) or less
16 of value of such vehicle, and three and one-fourth
17 percent (3 1/4%) of the remaining value of such
18 vehicle, and
- 19 c. for the year beginning July 1, 2002, and all
20 subsequent years, Twenty Dollars (\$20.00) on the first
21 One Thousand Five Hundred Dollars (\$1,500.00) or less
22 of value of such vehicle, and three and one-fourth
23 percent (3 1/4%) of the remaining value of such
24 vehicle.

1 2. There shall be levied an excise tax of Ten Dollars (\$10.00)
2 for any:

- 3 a. truck or truck-tractor registered under the provisions
4 of subsection A of Section 1133 of Title 47 of the
5 Oklahoma Statutes, for a laden weight or combined
6 laden weight of fifty-five thousand (55,000) pounds or
7 more,
8 b. trailer or semitrailer registered under subsection C
9 of Section 1133 of Title 47 of the Oklahoma Statutes,
10 which is primarily designed to transport cargo over
11 the highways of this state and generally recognized as
12 such, and
13 c. frac tank, as defined by Section 54 of Title 17 of the
14 Oklahoma Statutes, and registered under subsection C
15 of Section 1133 of Title 47 of the Oklahoma Statutes.

16 Except for frac tanks, the excise tax levied pursuant to this
17 paragraph shall not apply to special mobilized machinery, trailers,
18 or semitrailers manufactured, modified or remanufactured for the
19 purpose of providing services other than transporting cargo over the
20 highways of this state. The excise tax levied pursuant to this
21 paragraph shall also not apply to pickup trucks, vans, ~~or~~ sport
22 utility vehicles or noncommercial trailers as defined in Section
23 1102 of Title 47 of the Oklahoma Statutes.

1 3. The tax levied pursuant to this section shall be due at the
2 time of the transfer of legal ownership or first registration in
3 this state of such vehicle; provided, the tax shall not be due at
4 the time of the issuance of a certificate of title for an all-
5 terrain vehicle, utility vehicle or motorcycle used exclusively off
6 roads and highways which is not required to be registered but which
7 the owner chooses to register pursuant to the provisions of
8 subsection B of Section 1115.3 of Title 47 of the Oklahoma Statutes,
9 and shall be collected by the Oklahoma Tax Commission or Corporation
10 Commission, as applicable, or an appointed motor license agent, at
11 the time of the issuance of a certificate of title for any such
12 vehicle. In the event an excise tax is collected on the transfer of
13 legal ownership or use of the vehicle during any calendar year, then
14 an additional excise tax must be collected upon all subsequent
15 transfers of legal ownership. In computing the motor vehicle excise
16 tax, the amount collected shall be rounded to the nearest dollar.
17 The excise tax levied by this section shall be delinquent from and
18 after the thirtieth day after the legal ownership or possession of
19 any vehicle is obtained. Any person failing or refusing to pay the
20 tax as herein provided on or before date of delinquency shall pay in
21 addition to the tax a penalty of One Dollar (\$1.00) per day for each
22 day of delinquency, but such penalty shall in no event exceed the
23 amount of the tax. Of each dollar penalty collected pursuant to
24 this subsection:

- 1 a. twenty-five cents (\$0.25) shall be apportioned as
2 provided in Section 1104 of this title;
- 3 b. twenty-five cents (\$0.25) shall be retained by the
4 motor license agent; and
- 5 c. fifty cents (\$0.50) shall be deposited in the General
6 Revenue Fund for the fiscal year beginning on July 1,
7 2011, and for all subsequent fiscal years, shall be
8 deposited in the State Highway Construction and
9 Maintenance Fund.

10 B. The excise tax levied in subsection A of this section
11 assessed on all commercial vehicles registered pursuant to Section
12 1120 of Title 47 of the Oklahoma Statutes shall be in lieu of all
13 sales and use taxes levied pursuant to the Sales Tax Code or the Use
14 Tax Code. The transfer of legal ownership of any motor vehicle as
15 used in this section and the Sales Tax Code and the Use Tax Code
16 shall include the lease, lease purchase or lease finance agreement
17 involving any truck in excess of eight thousand (8,000) pounds
18 combined laden weight or any truck-tractor provided the vehicle is
19 registered in Oklahoma pursuant to Section 1120 of Title 47 of the
20 Oklahoma Statutes or any frac tank, trailer, semitrailer or open
21 commercial vehicle registered pursuant to Section 1133 of Title 47
22 of the Oklahoma Statutes. The excise tax levied pursuant to this
23 section shall not be subsequently collected at the end of the lease
24 period if the lessee acquires complete legal title of the vehicle.

1 C. The provisions of this section shall not apply to transfers
2 made without consideration between:

3 1. Husband and wife;

4 2. Parent and child; or

5 3. An individual and an express trust which that individual or
6 the spouse, child or parent of that individual has a right to
7 revoke.

8 D. 1. There shall be a credit allowed with respect to the
9 excise tax paid for a new vehicle which is a replacement for:

10 a. a new original vehicle which is stolen from the
11 purchaser/registrant within ninety (90) days of the
12 date of purchase of the original vehicle as certified
13 by a police report or other documentation as required
14 by the Tax Commission, or

15 b. a defective new original vehicle returned by the
16 purchaser/registrant to the seller within six (6)
17 months of the date of purchase of the defective new
18 original vehicle as certified by the manufacturer.

19 2. The credit allowed pursuant to paragraph 1 of this
20 subsection shall be in the amount of the excise tax which was paid
21 for the new original vehicle and shall be applied to the excise tax
22 due on the replacement vehicle. In no event shall the credit be
23 refunded.

1 E. Despite any other definitions of the terms "new vehicle" and
2 "used vehicle", to the contrary, contained in any other law, the
3 term "new vehicle" as used in this section shall also include any
4 vehicle of the latest manufactured model which is owned or acquired
5 by a licensed used motor vehicle dealer which has not previously
6 been registered in this state and upon which the motor vehicle
7 excise tax as set forth in this section has not been paid. However,
8 upon the sale or transfer by a licensed used motor vehicle dealer
9 located in this state of any such vehicle which is the latest
10 manufactured model, the vehicle shall be considered a used vehicle
11 for purposes of determining excise tax.

12 F. The provisions of this section shall not apply to state
13 government entities.

14 SECTION 9. AMENDATORY 68 O.S. 2011, Section 2105, as
15 last amended by Section 1, Chapter 312, O.S.L. 2016 (68 O.S. Supp.
16 2018, Section 2105), is amended to read as follows:

17 Section 2105. An original or a transfer certificate of title
18 shall be issued without the payment of the excise tax levied by
19 Section 2101 et seq. of this title for:

20 1. Any vehicle owned by a nonresident person who operates
21 principally in some other state but who is in Oklahoma only
22 occasionally;

23 2. Any vehicle brought into this state by a person formerly
24 living in another state, who has owned and registered the vehicle in

1 such other state of residence at least sixty (60) days prior to the
2 time it is required to be registered in this state; provided,
3 however, this paragraph shall not apply to businesses engaged in
4 renting cars without a driver;

5 3. Any vehicle registered by the State of Oklahoma, by any of
6 the political subdivisions thereof, or by a fire department
7 organized pursuant to Section 592 of Title 18 of the Oklahoma
8 Statutes to be used for the purposes of the fire department, or a
9 vehicle which is the subject of a lease or lease-purchase agreement
10 executed between the person seeking an original or transfer
11 certificate of title for the vehicle and a municipality, county,
12 school district, or fire protection district. The person seeking an
13 original or transfer certificate of title shall provide adequate
14 proof that the vehicle is subject to a lease or lease-purchase
15 agreement with a municipality, county, school district, or fire
16 protection district at the time the excise tax levied would
17 otherwise be payable. The Oklahoma Tax Commission shall have the
18 authority to determine what constitutes adequate proof as required
19 by this section;

20 4. Any vehicle, the legal ownership of which is obtained by the
21 applicant for a certificate of title by inheritance;

22 5. Any used motor vehicle, travel trailer, or commercial
23 trailer which is owned and being offered for sale by a person
24
25

1 licensed as a dealer to sell the same, under the provisions of the
2 Oklahoma Vehicle License and Registration Act:

- 3 a. if such vehicle, travel trailer, or commercial trailer
4 has been registered in Oklahoma and the excise tax
5 paid thereon, or
6 b. when such vehicle, travel trailer, or commercial
7 trailer has been registered in some other state but is
8 not the latest manufactured model.

9 Provided, the provisions of this paragraph shall not be
10 construed as allowing an exemption to any person not
11 licensed as a dealer of used motor vehicles, travel
12 trailers, or commercial trailers, or as an automotive
13 dismantler and parts recycler in this state;

14 6. Any vehicle which was purchased by a person licensed to sell
15 new or used motor vehicles in another state:

- 16 a. if such vehicle is not purchased for operation or
17 resale in this state, and
18 b. the state from which the dealer is licensed offers
19 reciprocal privileges to a dealer licensed in this
20 state, pursuant to a reciprocal agreement between the
21 duly authorized agent of the Tax Commission and the
22 licensing state;

23 7. Any vehicle, the ownership of which was obtained by the
24 lienholder or mortgagee under or by foreclosure of a lien or
25

1 mortgage in the manner provided by law or to the insurer under
2 subrogated rights arising by reason of loss under an insurance
3 contract;

4 8. Any vehicle which is taxed on an ad valorem basis;

5 9. Any vehicle or motor vehicle, the legal ownership of which
6 is obtained by transfers:

7 a. from one corporation to another corporation pursuant
8 to a reorganization. As used in this subsection the
9 term "reorganization" means:

10 (1) a statutory merger or consolidation, or

11 (2) the acquisition by a corporation of substantially
12 all of the properties of another corporation when
13 the consideration is solely all or a part of the
14 voting stock of the acquiring corporation, or of
15 its parent or subsidiary corporation,

16 b. in connection with the winding up, dissolution, or
17 liquidation of a corporation only when there is a
18 distribution in kind to the shareholders of the
19 property of such corporation,

20 c. to a corporation where the former owners of the
21 vehicle or motor vehicle transferred are, immediately
22 after the transfer, in control of the corporation, and
23 the stock or securities received by each is

- 1 substantially in proportion to the interest in the
2 vehicle or motor vehicle prior to the transfer,
3 d. to a partnership if the former owners of the vehicle
4 or motor vehicle transferred are, immediately after
5 the transfer, members of such partnership and the
6 interest in the partnership received by each is
7 substantially in proportion to the interest in the
8 vehicle or motor vehicle prior to the transfer,
9 e. from a partnership to the members thereof when made in
10 the dissolution of such partnership,
11 f. to a limited liability company if the former owners of
12 the vehicle or motor vehicle transferred are,
13 immediately after the transfer, members of the limited
14 liability company and the interest in the limited
15 liability company received by each is substantially in
16 proportion to the interest in the vehicle or motor
17 vehicle prior to the transfer, or
18 g. from a limited liability company to the members
19 thereof when made in the dissolution of such
20 partnership;

21 10. Any vehicle which is purchased by a person to be used by a
22 business engaged in renting motor vehicles without a driver,
23 provided:
24

- 1 a. the vehicle shall not be rented to the same person for
2 a period exceeding ninety (90) days,
- 3 b. any such vehicle exempted from the excise tax by these
4 provisions shall not be placed under any type of lease
5 agreement,
- 6 c. on any such vehicle exempted from the excise tax by
7 this subsection that is reregistered in this state,
8 without a prior sale or transfer to the persons
9 specified in divisions (1) and (2) of this
10 subparagraph, at any time prior to the expiration of
11 twelve (12) months from the date of issuance of the
12 original title, the seller shall pay immediately the
13 amount of excise tax which would have been due had
14 this exemption not been granted plus a penalty of
15 twenty percent (20%). No such excise tax or penalty
16 shall become due and payable if the vehicle is sold or
17 transferred in a condition either physical or
18 mechanical which would render it eligible for a
19 salvage title pursuant to law or if the vehicle is
20 sold and transferred in this state at any time prior
21 to the expiration of twelve (12) months:
- 22 (1) to the manufacturer of the vehicle or its
23 controlled financing arm, or
24

- 1 (2) to a factory authorized franchised new motor
2 vehicle dealer which holds a franchise of the
3 same line-make of the vehicle being purchased, or
4 d. when this exemption is claimed, the Tax Commission
5 shall issue a special title which shall restrict the
6 transfer of the title only within this state prior to
7 the expiration of twelve (12) months unless:
8 (1) payment of the excise tax plus penalty as
9 provided in this section is made,
10 (2) the sale is made to a person specified in
11 division (1) or (2) of subparagraph c of this
12 paragraph, or
13 (3) the vehicle is eligible for a salvage title.

14 For all other tax purposes vehicles herein exempted shall be
15 treated as though the excise tax has been paid;

16 11. Any vehicle of the latest manufactured model, registered
17 from a title in the name of the original manufacturer or assigned to
18 the original manufacturer and issued by any state and transferred to
19 a licensed, franchised Oklahoma motor vehicle dealer, as defined by
20 Section 1102 of Title 47 of the Oklahoma Statutes, which holds a
21 franchise of the same line-make as the vehicle being registered;

22 12. Any new motor vehicle, registered in the name of a
23 manufacturer or dealer of new motor vehicles, for which a license
24 plate has been issued pursuant to Section 1116.1 of Title 47 of the

1 Oklahoma Statutes, if such vehicle is authorized by the manufacturer
2 or dealer for personal use by an individual. The authorization for
3 such use shall not exceed four (4) months which shall not be renewed
4 or the exemption provided by this subsection shall not be
5 applicable. The exemption provided by this subsection shall not be
6 applicable to a transfer of ownership or registration subsequent to
7 the first registration of the vehicle by a manufacturer or dealer;

8 13. Any vehicle, travel trailer, or commercial trailer of the
9 latest manufacturer model purchased by a franchised Oklahoma dealer
10 licensed to sell the same which holds a franchise of the same line-
11 make as the vehicle, travel trailer, or commercial trailer being
12 registered;

13 14. Any vehicle which is the subject of a lease or lease-
14 purchase agreement and which the ownership of such vehicle is being
15 obtained by the lessee, if the vehicle excise tax was paid at the
16 time of the initial lease or lease-purchase agreement;

17 15. Any vehicle which:

- 18 a. is purchased by a private, nonprofit organization
19 which is exempt from taxation pursuant to the
20 provisions of Section 501(c)(3) of the Internal
21 Revenue Code, 26 U.S.C., Section 501(c)(3), and which
22 is primarily funded by a fraternal or civic service
23 organization with at least one hundred local chapters
24 or clubs, and

1 b. is designed and used to provide mobile health
2 screening services to the general public at no cost to
3 the recipient, and for which no reimbursement of any
4 kind is received from any health insurance provider,
5 health maintenance organization, or governmental
6 program;

7 16. Any vehicle which is purchased by an individual who has
8 been honorably discharged from active service in any branch of the
9 Armed Forces of the United States or Oklahoma National Guard and who
10 has been certified by the United States Department of Veterans
11 Affairs, its successor, or the Armed Forces of the United States to
12 be a disabled veteran in receipt of compensation at the one-hundred-
13 percent rate for a permanent disability sustained through military
14 action or accident resulting from disease contracted while in such
15 active service. This exemption may not be claimed by an individual
16 for more than one vehicle in a consecutive three-year period, unless
17 the vehicle is a replacement for a vehicle which was destroyed and
18 declared by the insurer to be a total loss claim; ~~or~~

19 17. Any vehicle on which ownership is transferred by a
20 repossessor directly back to the owner or owners from whom the
21 vehicle was repossessed; provided, ownership shall be assigned by
22 the reposessor within thirty (30) days of issuance of the
23 repossession title and shall be identical to that reflected in the
24 vehicle title record immediately prior to the repossession; or

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18. Any noncommercial trailer as defined in Section 1102 of Title 47 of the Oklahoma Statutes.

SECTION 10. REPEALER 47 O.S. 2011, Section 1133.3, is hereby repealed.

SECTION 11. This act shall become effective November 1, 2019.

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