

**COMMITTEE AMENDMENT**  
HOUSE OF REPRESENTATIVES  
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB2234 \_\_\_\_\_  
Of the printed Bill  
Page \_\_\_\_\_ Section \_\_\_\_\_ Lines \_\_\_\_\_  
Of the Engrossed Bill

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

**AMEND TITLE TO CONFORM TO AMENDMENTS**

Adopted: \_\_\_\_\_

Amendment submitted by: Kyle Hilbert

\_\_\_\_\_

\_\_\_\_\_  
Reading Clerk

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 PROPOSED COMMITTEE  
4 SUBSTITUTE  
5 FOR  
6 HOUSE BILL NO. 2234

By: Hilbert, Roberts (Dustin),  
Hill, Frix and Fetgatter

7  
8 PROPOSED COMMITTEE SUBSTITUTE

9 An Act relating to revenue and taxation; enacting the  
10 Driving on Road Infrastructure with Vehicles of  
11 Electricity (DRIVE) Act of 2021; defining terms;  
12 stating purpose of tax pursuant to Section 19 of  
13 Article X of the Oklahoma Constitution; imposing tax  
14 levy on certain transfer of electric power to  
15 electric vehicles; providing for rate of tax;  
16 providing exemption from tax on charging electric  
17 vehicles at certain locations; providing for first  
18 date of tax levy; restricting imposition of tax on  
19 certain fees or charges; requiring charging stations  
20 to make certain disclosures; prescribing requirements  
21 related to remittance of tax; imposing due date;  
22 requiring separate statement of tax on billing or  
23 invoices; providing exemption from tax for certain  
24 charging stations; providing for apportionment of  
revenue to the Driving on Road Infrastructure with  
Vehicles of Electricity (DRIVE) Revolving Fund;  
requiring registration of charging stations; imposing  
time limit for registration; imposing requirements  
for metering systems; authorizing Oklahoma Tax  
Commission to make inspections of charging stations;  
prescribing penalty for failure to remit tax;  
providing for inspections by Oklahoma Corporation  
Commission; authorizing administrative rules;  
providing for penalties; providing for apportionment  
of penalty amounts; providing for income tax credit  
for electric vehicle charging taxes paid for electric  
vehicle; imposing limit on credit amount based on  
registration fees paid; prohibiting use of credit to  
reduce tax liability amount to less than zero;

1 providing for carryover; providing for additional  
2 vehicle registration fees for electric vehicles;  
3 providing for computation of registration fee  
4 amounts; requiring publication of fee amounts on  
5 agency website and in certain publications; providing  
6 for apportionment of fee revenues; creating the  
7 Driving on Road Infrastructure with Vehicles of  
8 Electricity (DRIVE) Revolving Fund; providing for  
9 apportionment of revenues to fund; providing for  
10 expenditure of funds; amending 47 O.S. 2011, Section  
11 1141.1, as amended by Section 4, Chapter 158, O.S.L.  
12 2012 (47 O.S. Supp. 2020, Section 1141.1), which  
13 relates to motor license agents; providing for  
14 retention of certain amount with respect to electric  
15 vehicles; amending 68 O.S. 2011, Section 1355, as  
16 last amended by Section 1, Chapter 356, O.S.L. 2017  
17 (68 O.S. Supp. 2020, Section 1355), which relates to  
18 payment of taxes in lieu of sales tax; providing tax  
19 on electricity transfers in lieu of state and local  
20 sales tax; providing for codification; and providing  
21 an effective date.

22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65  
66  
67  
68  
69  
70  
71  
72  
73  
74  
75  
76  
77  
78  
79  
80  
81  
82  
83  
84  
85  
86  
87  
88  
89  
90  
91  
92  
93  
94  
95  
96  
97  
98  
99  
100  
101  
102  
103  
104  
105  
106  
107  
108  
109  
110  
111  
112  
113  
114  
115  
116  
117  
118  
119  
120  
121  
122  
123  
124  
125  
126  
127  
128  
129  
130  
131  
132  
133  
134  
135  
136  
137  
138  
139  
140  
141  
142  
143  
144  
145  
146  
147  
148  
149  
150  
151  
152  
153  
154  
155  
156  
157  
158  
159  
160  
161  
162  
163  
164  
165  
166  
167  
168  
169  
170  
171  
172  
173  
174  
175  
176  
177  
178  
179  
180  
181  
182  
183  
184  
185  
186  
187  
188  
189  
190  
191  
192  
193  
194  
195  
196  
197  
198  
199  
200  
201  
202  
203  
204  
205  
206  
207  
208  
209  
210  
211  
212  
213  
214  
215  
216  
217  
218  
219  
220  
221  
222  
223  
224  
225  
226  
227  
228  
229  
230  
231  
232  
233  
234  
235  
236  
237  
238  
239  
240  
241  
242  
243  
244  
245  
246  
247  
248  
249  
250  
251  
252  
253  
254  
255  
256  
257  
258  
259  
260  
261  
262  
263  
264  
265  
266  
267  
268  
269  
270  
271  
272  
273  
274  
275  
276  
277  
278  
279  
280  
281  
282  
283  
284  
285  
286  
287  
288  
289  
290  
291  
292  
293  
294  
295  
296  
297  
298  
299  
300  
301  
302  
303  
304  
305  
306  
307  
308  
309  
310  
311  
312  
313  
314  
315  
316  
317  
318  
319  
320  
321  
322  
323  
324  
325  
326  
327  
328  
329  
330  
331  
332  
333  
334  
335  
336  
337  
338  
339  
340  
341  
342  
343  
344  
345  
346  
347  
348  
349  
350  
351  
352  
353  
354  
355  
356  
357  
358  
359  
360  
361  
362  
363  
364  
365  
366  
367  
368  
369  
370  
371  
372  
373  
374  
375  
376  
377  
378  
379  
380  
381  
382  
383  
384  
385  
386  
387  
388  
389  
390  
391  
392  
393  
394  
395  
396  
397  
398  
399  
400  
401  
402  
403  
404  
405  
406  
407  
408  
409  
410  
411  
412  
413  
414  
415  
416  
417  
418  
419  
420  
421  
422  
423  
424  
425  
426  
427  
428  
429  
430  
431  
432  
433  
434  
435  
436  
437  
438  
439  
440  
441  
442  
443  
444  
445  
446  
447  
448  
449  
450  
451  
452  
453  
454  
455  
456  
457  
458  
459  
460  
461  
462  
463  
464  
465  
466  
467  
468  
469  
470  
471  
472  
473  
474  
475  
476  
477  
478  
479  
480  
481  
482  
483  
484  
485  
486  
487  
488  
489  
490  
491  
492  
493  
494  
495  
496  
497  
498  
499  
500  
501  
502  
503  
504  
505  
506  
507  
508  
509  
510  
511  
512  
513  
514  
515  
516  
517  
518  
519  
520  
521  
522  
523  
524  
525  
526  
527  
528  
529  
530  
531  
532  
533  
534  
535  
536  
537  
538  
539  
540  
541  
542  
543  
544  
545  
546  
547  
548  
549  
550  
551  
552  
553  
554  
555  
556  
557  
558  
559  
560  
561  
562  
563  
564  
565  
566  
567  
568  
569  
570  
571  
572  
573  
574  
575  
576  
577  
578  
579  
580  
581  
582  
583  
584  
585  
586  
587  
588  
589  
590  
591  
592  
593  
594  
595  
596  
597  
598  
599  
600  
601  
602  
603  
604  
605  
606  
607  
608  
609  
610  
611  
612  
613  
614  
615  
616  
617  
618  
619  
620  
621  
622  
623  
624  
625  
626  
627  
628  
629  
630  
631  
632  
633  
634  
635  
636  
637  
638  
639  
640  
641  
642  
643  
644  
645  
646  
647  
648  
649  
650  
651  
652  
653  
654  
655  
656  
657  
658  
659  
660  
661  
662  
663  
664  
665  
666  
667  
668  
669  
670  
671  
672  
673  
674  
675  
676  
677  
678  
679  
680  
681  
682  
683  
684  
685  
686  
687  
688  
689  
690  
691  
692  
693  
694  
695  
696  
697  
698  
699  
700  
701  
702  
703  
704  
705  
706  
707  
708  
709  
710  
711  
712  
713  
714  
715  
716  
717  
718  
719  
720  
721  
722  
723  
724  
725  
726  
727  
728  
729  
730  
731  
732  
733  
734  
735  
736  
737  
738  
739  
740  
741  
742  
743  
744  
745  
746  
747  
748  
749  
750  
751  
752  
753  
754  
755  
756  
757  
758  
759  
760  
761  
762  
763  
764  
765  
766  
767  
768  
769  
770  
771  
772  
773  
774  
775  
776  
777  
778  
779  
780  
781  
782  
783  
784  
785  
786  
787  
788  
789  
790  
791  
792  
793  
794  
795  
796  
797  
798  
799  
800  
801  
802  
803  
804  
805  
806  
807  
808  
809  
810  
811  
812  
813  
814  
815  
816  
817  
818  
819  
820  
821  
822  
823  
824  
825  
826  
827  
828  
829  
830  
831  
832  
833  
834  
835  
836  
837  
838  
839  
840  
841  
842  
843  
844  
845  
846  
847  
848  
849  
850  
851  
852  
853  
854  
855  
856  
857  
858  
859  
860  
861  
862  
863  
864  
865  
866  
867  
868  
869  
870  
871  
872  
873  
874  
875  
876  
877  
878  
879  
880  
881  
882  
883  
884  
885  
886  
887  
888  
889  
890  
891  
892  
893  
894  
895  
896  
897  
898  
899  
900  
901  
902  
903  
904  
905  
906  
907  
908  
909  
910  
911  
912  
913  
914  
915  
916  
917  
918  
919  
920  
921  
922  
923  
924  
925  
926  
927  
928  
929  
930  
931  
932  
933  
934  
935  
936  
937  
938  
939  
940  
941  
942  
943  
944  
945  
946  
947  
948  
949  
950  
951  
952  
953  
954  
955  
956  
957  
958  
959  
960  
961  
962  
963  
964  
965  
966  
967  
968  
969  
970  
971  
972  
973  
974  
975  
976  
977  
978  
979  
980  
981  
982  
983  
984  
985  
986  
987  
988  
989  
990  
991  
992  
993  
994  
995  
996  
997  
998  
999  
1000

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

SECTION 1. NEW LAW A new section of law to be codified  
in the Oklahoma Statutes as Section 6501 of Title 68, unless there  
is created a duplication in numbering, reads as follows:

This act shall be known and may be cited as the "Driving on Road  
Infrastructure with Vehicles of Electricity (DRIVE) Act of 2021".

SECTION 2. NEW LAW A new section of law to be codified  
in the Oklahoma Statutes as Section 6502 of Title 68, unless there  
is created a duplication in numbering, reads as follows:

As used in this act:

1 1. "Charging station" means equipment by which electric current  
2 is transferred to the power system of an electric vehicle together  
3 with the real property upon which such equipment is located or  
4 affixed;

5 2. "Charging station operator" means any person, firm, general  
6 partnership, limited partnership, limited liability partnership,  
7 corporation, limited liability company or any other lawfully  
8 recognized business entity that owns or operates or owns and  
9 operates a charging station in the state;

10 3. "Electric vehicle" means a 100%-electric or plug-in hybrid  
11 electric motor vehicle with the following characteristics:

12 a. a 100%-electric motor vehicle originally equipped so  
13 that the vehicle:

14 (1) draws propulsion energy solely from a battery  
15 with at least twenty (20) kilowatt hours of  
16 capacity, which can be recharged from any  
17 external source of electricity,

18 (2) is manufactured primarily for use on public  
19 streets, roads and highways, but does not include  
20 a vehicle operated exclusively on a rail or  
21 rails, and

22 (3) which has at least four wheels,

23 b. a plug-in hybrid electric motor vehicle which is  
24 originally equipped so that the vehicle:

1 (1) draws propulsion energy from:

2 (a) an internal combustion engine, and

3 (b) a battery with at least five (5) kilowatt  
4 hours of capacity, which can be recharged  
5 from an external source of electricity,

6 (2) is manufactured primarily for use on public  
7 streets, roads and highways, but does not include  
8 a vehicle operated exclusively on a rail or  
9 rails, and

10 (3) which has at least four wheels,

11 c. for purposes of this paragraph, the term "electric  
12 vehicle" does not include a vehicle that is  
13 manufactured primarily for off-road use, such as  
14 primarily for use on a golf course, and that has a  
15 maximum speed of thirty (30) miles per hour or less;

16 4. "Legacy chargers" means charging stations in operation prior  
17 to November 1, 2021, that have never had a metering system in place  
18 capable of measuring electricity transferred from the charging  
19 station to the vehicle or are incapable of measuring the time  
20 elapsed while actively charging a vehicle, and placing a fee on the  
21 charging session; and

22 5. "Public charging station" means a location at which a  
23 charging station owner or operator conducts for-profit business  
24 using a metered system for the delivery of electric power to an

1 electric vehicle and charges the customer either for the electricity  
2 transferred to the power system of the vehicle or for the duration  
3 of time during which electricity is transferred to the power system  
4 of the vehicle.

5 SECTION 3. NEW LAW A new section of law to be codified  
6 in the Oklahoma Statutes as Section 6503 of Title 68, unless there  
7 is created a duplication in numbering, reads as follows:

8 Pursuant to the requirement of Section 19 of Article X of the  
9 Oklahoma Constitution, the purpose of the tax imposed pursuant to  
10 the provisions of this act is to provide revenue for general  
11 government expenditures.

12 SECTION 4. NEW LAW A new section of law to be codified  
13 in the Oklahoma Statutes as Section 6504 of Title 68, unless there  
14 is created a duplication in numbering, reads as follows:

15 A. There is hereby imposed a tax of three cents (\$0.03) per  
16 kilowatt hour or its equivalent, as determined by the Oklahoma Tax  
17 Commission, on the electric current used to charge or recharge the  
18 battery or batteries of an electric vehicle. The tax shall be  
19 levied beginning January 1, 2023.

20 B. The amount of tax prescribed or authorized by this section  
21 shall not include any fees or charges associated with the method for  
22 payment for the charging service, but shall be based only upon the  
23 rate of tax and the electricity transferred during the charging  
24 process.

1 C. The tax imposed pursuant to this section shall not be  
2 applicable to electric vehicles charged at a private residence at  
3 which the owner or occupant of the residence uses electric power  
4 paid for by the owner or occupant of the residence which is supplied  
5 to the residence by a regulated public utility, an electric  
6 cooperative or other wholesale level of electric supply, whether or  
7 not supplemented by electric power produced by the owner or occupant  
8 using solar energy or other methods to provide electric power to the  
9 residence.

10 SECTION 5. NEW LAW A new section of law to be codified  
11 in the Oklahoma Statutes as Section 6505 of Title 68, unless there  
12 is created a duplication in numbering, reads as follows:

13 A charging station operator shall make a full and conspicuous  
14 disclosure at the site of the charging station and on the website  
15 maintained by or on behalf of the owner or operator, if applicable,  
16 or on a mobile software application for use on a cell phone, tablet  
17 or similar handheld device of the rate at which the owner or  
18 operator charges for electric power transferred to an electric  
19 vehicle.

20 SECTION 6. NEW LAW A new section of law to be codified  
21 in the Oklahoma Statutes as Section 6506 of Title 68, unless there  
22 is created a duplication in numbering, reads as follows:

23 A. The tax imposed pursuant to the provisions of Section 4 of  
24 this act shall be remitted monthly by each charging station owner or

1 operator. The tax shall be remitted using such forms as the  
2 Oklahoma Tax Commission may prescribe for that purpose.

3 B. The tax and any required report shall be filed with the Tax  
4 Commission not later than the twentieth day of the month following  
5 the month during which the electric charging for an electric vehicle  
6 occurred.

7 C. The charging station owner or operator shall separately  
8 state on any invoice or billing document provided to the customer  
9 the amount of the tax imposed pursuant to Section 4 of this act and  
10 shall not include the tax amount in the total amount billed to the  
11 customer.

12 D. The provisions of this section shall not prohibit a charging  
13 station owner or operator from imposing a fee or charge in addition  
14 to the kilowatt hour or other equivalent unit of measurement for the  
15 transfer of electric power to an electric vehicle.

16 E. Legacy chargers shall be exempt from remitting the tax  
17 levied in this section until November 1, 2041.

18 F. Public charging stations that have never charged a fee for  
19 their use shall be exempt from remitting the tax levied in this  
20 section until November 1, 2041.

21 SECTION 7. NEW LAW A new section of law to be codified  
22 in the Oklahoma Statutes as Section 6507 of Title 68, unless there  
23 is created a duplication in numbering, reads as follows:

24



1       The revenue derived from the tax levy imposed pursuant to the  
2 provisions of Section 4 of this act shall be apportioned to the  
3 Driving on Road Infrastructure with Vehicles of Electricity (DRIVE)  
4 Revolving Fund created pursuant to Section 12 of this act.

5       SECTION 8.       NEW LAW       A new section of law to be codified  
6 in the Oklahoma Statutes as Section 6508 of Title 68, unless there  
7 is created a duplication in numbering, reads as follows:

8       A. All charging stations in operation prior to the effective  
9 date of this act shall register with the Oklahoma Tax Commission not  
10 later than January 31, 2023. The Oklahoma Tax Commission shall  
11 provide or make available updated registration information to the  
12 Oklahoma Corporation Commission.

13       B. For a charging station which begins operations for the first  
14 time on or after November 1, 2021, the charging station owner or  
15 operator shall register with the Oklahoma Tax Commission not later  
16 than fifteen (15) days after the date as of which the first business  
17 operations at the station site begin or by January 31, 2023,  
18 whichever is later.

19       C. Any public charging station for an electric vehicle  
20 constructed or which begins operations for the first time on or  
21 after November 1, 2021, shall use a metering system that is capable  
22 of imposing the cost for the charging service using a unit per  
23 kilowatt hour or a comparable measurement as determined by the Tax  
24 Commission, such as time elapsed while charging and the charging

1 capacity of the charging station. The metering system shall include  
2 a system by which an audit of the electricity supplied through the  
3 system may be performed to determine the amount of electricity  
4 transferred to a customer and the cost charged by the charging  
5 station owner or operator for each unit of electricity transferred.

6 D. The Oklahoma Tax Commission shall have the authority to  
7 inspect the premises and equipment of any charging station owner or  
8 operator to enforce compliance with the provisions of this section.

9 E. If a charging station owner or operator fails to remit the  
10 tax as required by the provisions of this act, the Oklahoma Tax  
11 Commission shall begin proceedings to terminate the charging station  
12 owner or operator license to do business for failure to remit in the  
13 same manner as prescribed by law for failure to remit sales tax.

14 SECTION 9. NEW LAW A new section of law to be codified  
15 in the Oklahoma Statutes as Section 6509 of Title 68, unless there  
16 is created a duplication in numbering, reads as follows:

17 A. The Oklahoma Corporation Commission shall have the authority  
18 to require the inspection of the premises and equipment of any  
19 charging station owner or operator to enforce compliance with the  
20 provisions of this section.

21 B. The Corporation Commission shall have authority to:

22 1. Require periodic third-party testing, calibration and  
23 inspection reports and require that those reports be submitted to  
24 the Corporation Commission;

1        2. Promulgate rules as necessary to implement the provisions of  
2 this section and to set fees necessary to carry out the duties and  
3 responsibilities of the Commission pursuant to this act; and

4        3. Assess to charging station operators the costs of any  
5 proceeding instituted by the Commission to enforce testing,  
6 calibration and inspection report requirements.

7        C. If a charging station operator fails to meet the  
8 requirements of this section or any rules promulgated to implement  
9 the requirements of this section, the charging station operator  
10 shall be subject to an administrative penalty from the Corporation  
11 Commission not to exceed Five Hundred Dollars (\$500.00) per day, per  
12 violation as provided by law.

13        D. All fees, fines or assessments collected through the  
14 provisions of this section shall be deposited into the Oklahoma  
15 Corporation Commission Revolving Fund.

16        SECTION 10.        NEW LAW        A new section of law to be codified  
17 in the Oklahoma Statutes as Section 6510 of Title 68, unless there  
18 is created a duplication in numbering, reads as follows:

19        A. As used in this section, "qualified electric vehicle" means  
20 a 100%-electric or plug-in hybrid electric motor vehicle with the  
21 following characteristics:

22        1. A 100%-electric motor vehicle originally equipped so that  
23 the vehicle:

- a. draws propulsion energy solely from a battery with at least twenty (20) kilowatt hours of capacity, which can be recharged from any external source of electricity,
- b. is manufactured primarily for use on public streets, roads and highways, but does not include a vehicle operated exclusively on a rail or rails, and
- c. which has at least four wheels;

2. A plug-in hybrid electric motor vehicle which is originally equipped so that the vehicle:

- a. draws propulsion energy from:
  - (1) an internal combustion engine, and
  - (2) a battery with at least five (5) kilowatt hours of capacity, which can be recharged from an external source of electricity,
- b. is manufactured primarily for use on public streets, roads and highways, but does not include a vehicle operated exclusively on a rail or rails, and
- c. which has at least four wheels;

3. For purposes of this paragraph, the term "qualified 100%-electric and plug-in hybrid electric motor vehicle" does not include a vehicle that is manufactured primarily for off-road use, such as primarily for use on a golf course, and that has a maximum speed of thirty (30) miles per hour or less.

1 B. For taxable years beginning after December 31, 2021, there  
2 shall be allowed as a credit against the tax imposed pursuant to  
3 Section 2355 of Title 68 of the Oklahoma Statutes in the amount of  
4 electric vehicle charging taxes paid by an individual or lawfully  
5 recognized entity pursuant to Section 4 of this act.

6 C. With respect to a natural person filing either a single  
7 status income tax return or persons filing a married status joint  
8 return, the amount of the credit otherwise authorized by this  
9 section shall not exceed the total amount of registration fees for  
10 electric vehicles paid by the person or persons during the taxable  
11 year for which the tax credit is claimed.

12 D. With respect to a taxpayer that is not a natural person, the  
13 amount of the credit otherwise authorized by this section shall not  
14 exceed the total amount of registration fees for electric vehicles  
15 paid by the taxpayer during the taxable year for which the tax  
16 credit is claimed.

17 E. The credit authorized by the provisions of this section  
18 shall not be used to reduce the tax liability to less than zero (0).

19 F. To the extent not used, the credit authorized by the  
20 provisions of this section may be carried over, in order, to each of  
21 the five (5) succeeding taxable years.

22 SECTION 11. NEW LAW A new section of law to be codified  
23 in the Oklahoma Statutes as Section 6511 of Title 68, unless there  
24 is created a duplication in numbering, reads as follows:

1 A. In addition to the registration fees required pursuant to  
2 the provisions of Section 1132 of Title 47 of the Oklahoma Statutes,  
3 at the time of initial and renewal registration for any electric  
4 vehicle, there shall be an additional fee based on the weight of the  
5 electric vehicle as provided by subsections B and C of this section.

6 B. As used in subsections C and D of this section:

7 1. Class 1 vehicle means one having a gross weight of less than  
8 six thousand (6,000) pounds;

9 2. Class 2 vehicle means one having a gross weight of at least  
10 six thousand (6,000) pounds but not greater than ten thousand  
11 (10,000) pounds;

12 3. Class 3, 4, 5 and 6 vehicle means one having a gross weight  
13 of greater than ten thousand (10,000) pounds but not greater than  
14 twenty-six thousand (26,000) pounds; and

15 4. Class 7 and 8 vehicle means one having a gross weight in  
16 excess of twenty-six thousand (26,000) pounds.

17 C. The annual registration fee for electric vehicles other than  
18 plug-in hybrid electric vehicles shall be as follows:

19 1. One Hundred Ten Dollars (\$110.00) for Class 1 vehicles;

20 2. One Hundred Fifty-eight Dollars (\$158.00) for Class 2  
21 vehicles;

22 3. Three Hundred Sixty-three Dollars (\$363.00) for Class 3, 4,  
23 5 and 6 vehicles; and

24

1 4. Two Thousand Two Hundred Fifty Dollars (\$2,250.00) for Class  
2 7 and 8 vehicles.

3 D. The registration fee for a plug-in hybrid vehicle shall be  
4 as follows:

5 1. Eighty-two Dollars (\$82.00) for Class 1 vehicles;

6 2. One Hundred Eighteen Dollars (\$118.00) for Class 2 vehicles;

7 3. Two Hundred Seventy-two Dollars (\$272.00) for Class 3, 4, 5  
8 and 6 vehicles; and

9 4. One Thousand Six Hundred Eighty-seven Dollars (\$1,687.00)  
10 for Class 7 and 8 vehicles.

11 E. Until July 1, 2027, the revenues derived from the fees  
12 imposed pursuant to the provisions of this section shall be  
13 apportioned to the Driving on Road Infrastructure with Vehicles of  
14 Electricity (DRIVE) Revolving Fund created pursuant to Section 12 of  
15 this act.

16 F. Beginning July 1, 2027, the revenues derived from the fees  
17 imposed pursuant to the provisions of this section shall be  
18 apportioned as follows:

19 1. Eighty-five percent (85%) shall be apportioned to the  
20 Driving on Road Infrastructure with Vehicles of Electricity (DRIVE)  
21 Revolving Fund created pursuant to Section 12 of this act; and

22 2. Fifteen percent (15%) shall be apportioned to the various  
23 counties of the state. The Oklahoma Tax Commission shall distribute  
24 such funds monthly to each county treasurer in the same manner as

1 monies are apportioned under the provisions of subparagraph b of  
2 paragraph 4 of subsection A of Section 500.6 of Title 68 of the  
3 Oklahoma Statutes. Each county treasurer shall deposit such funds  
4 to the county's county highway fund and such funds shall be used for  
5 maintenance and operations.

6 SECTION 12. NEW LAW A new section of law to be codified  
7 in the Oklahoma Statutes as Section 6512 of Title 68, unless there  
8 is created a duplication in numbering, reads as follows:

9 There is hereby created in the State Treasury a revolving fund  
10 for the Oklahoma Tax Commission to be designated the "Driving on  
11 Road Infrastructure with Vehicles of Electricity (DRIVE) Revolving  
12 Fund". The fund shall be a continuing fund, not subject to fiscal  
13 year limitations, and shall consist of all monies received by the  
14 Oklahoma Tax Commission from sources provided by law. All monies  
15 accruing to the credit of said fund are hereby appropriated and may  
16 be budgeted and expended by the Oklahoma Tax Commission for the  
17 purpose of administering the provisions of this act. Expenditures  
18 from said fund shall be made upon warrants issued by the State  
19 Treasurer against claims filed as prescribed by law with the  
20 Director of the Office of Management and Enterprise Services for  
21 approval and payment.

22 SECTION 13. AMENDATORY 47 O.S. 2011, Section 1141.1, as  
23 amended by Section 4, Chapter 158, O.S.L. 2012 (47 O.S. Supp. 2020,  
24 Section 1141.1), is amended to read as follows:



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

6 1. Beginning July 1, 2005, Two Dollars and eighty-one cents  
7 (\$2.81) for each vehicle registered and for each special license  
8 plate issued pursuant to the Oklahoma Vehicle License and  
9 Registration Act. Beginning July 1, 2006, and thereafter, Three  
10 Dollars and fifty-six cents (\$3.56) for each vehicle registered and  
11 for each special license plate issued pursuant to the Oklahoma  
12 Vehicle License and Registration Act;

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

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

19 4. Two Dollars and twenty-five cents (\$2.25) for each  
20 certificate of title issued pursuant to the Oklahoma Vehicle License  
21 and Registration Act. Provided, the fee retention amount for  
22 certificates of title issued pursuant to the provisions of  
23 subsection H of Section 1105 of this title, in which an insurer pays  
24

1 the optional twenty-two-dollar-fee amount, is Four Dollars and fifty  
2 cents (\$4.50);

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

9 Beginning July 1, 2002, and for all subsequent years, each motor  
10 license agent shall be entitled to retain three and twenty-five one-  
11 hundredths percent (3.25%) of the vehicle excise tax collected  
12 pursuant to Section 2103 of Title 68 of the Oklahoma Statutes.  
13 However, beginning July 1, 2003, the Legislature shall annually  
14 review the percentage to be retained by the motor license agents  
15 pursuant to this paragraph to determine whether such percentage  
16 should be adjusted;

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

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

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

24

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

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

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

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

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

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

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

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

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

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

24

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

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

10 21. Beginning with the effective date of this act, each motor  
11 license agent shall be entitled to retain Three Dollars and fifty-  
12 six cents (\$3.56) for each electric vehicle registered pursuant to  
13 the provisions of this act but such amount shall not be in addition  
14 to any other amount otherwise authorized by this section to be  
15 retained with respect to a vehicle; and

16 22. Beginning with the effective date of this act, each motor  
17 license agent shall be entitled to retain three and twenty-five one-  
18 hundredths percent (3.25%) of the vehicle excise tax collected  
19 pursuant to Section 2103 of Title 68 of the Oklahoma Statutes for  
20 each electric vehicle but such amount shall not be in addition to  
21 any other amount otherwise authorized by this section to be retained  
22 with respect to a vehicle.

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

4 B. For each certificate of registration issued for boats and  
5 motors, each motor license agent shall be entitled to retain the  
6 greater of One Dollar and twenty-five cents (\$1.25) or an amount to  
7 be determined by the Tax Commission according to the provisions of  
8 this subsection. At the end of fiscal year 1997 and each fiscal  
9 year thereafter, the Tax Commission shall compute the average amount  
10 of registration fees for all boats and motors registered in this  
11 state during the fiscal year and shall multiply the result by six  
12 and twenty-two one-hundredths percent (6.22%). The resulting  
13 product shall be the amount which may be retained by each motor  
14 license agent for each certificate of registration for boats and  
15 motors issued during the following calendar year.

16 SECTION 14. AMENDATORY 68 O.S. 2011, Section 1355, as  
17 last amended by Section 1, Chapter 356, O.S.L. 2017 (68 O.S. Supp.  
18 2020, Section 1355), is amended to read as follows:

19 Section 1355. There are hereby specifically exempted from the  
20 tax levied pursuant to the provisions of Section 1350 et seq. of  
21 this title:

22 1. Sale of gasoline, motor fuel, methanol, "M-85" which is a  
23 mixture of methanol and gasoline containing at least eighty-five  
24 percent (85%) methanol, compressed natural gas, liquefied natural

1 gas, or liquefied petroleum gas on which the Motor Fuel Tax,  
2 Gasoline Excise Tax, Special Fuels Tax or the fee in lieu of Special  
3 Fuels Tax levied in Section 500.1 et seq., Section 601 et seq. or  
4 Section 701 et seq. of this title has been, or will be paid;

5 2. For the sale of motor vehicles or any optional equipment or  
6 accessories attached to motor vehicles on which the Oklahoma Motor  
7 Vehicle Excise Tax levied in Section 2101 et seq. of this title has  
8 been, or will be paid, all but a portion of the levy provided under  
9 Section 1354 of this title, equal to one and twenty-five-hundredths  
10 percent (1.25%) of the gross receipts of such sales. Provided, the  
11 sale of motor vehicles shall not be subject to any sales and use  
12 taxes levied by cities, counties or other jurisdictions of the  
13 state;

14 3. Sale of crude petroleum or natural or casinghead gas and  
15 other products subject to gross production tax pursuant to the  
16 provisions of Section 1001 et seq. and Section 1101 et seq. of this  
17 title. This exemption shall not apply when such products are sold  
18 to a consumer or user for consumption or use, except when used for  
19 injection into the earth for the purpose of promoting or  
20 facilitating the production of oil or gas. This paragraph shall not  
21 operate to increase or repeal the gross production tax levied by the  
22 laws of this state;

23 4. Sale of aircraft on which the tax levied pursuant to the  
24 provisions of Sections 6001 through 6007 of this title has been, or

1 will be paid or which are specifically exempt from such tax pursuant  
2 to the provisions of Section 6003 of this title;

3 5. Sales from coin-operated devices on which the fee imposed by  
4 Sections 1501 through 1512 of this title has been paid;

5 6. Leases of twelve (12) months or more of motor vehicles in  
6 which the owners of the vehicles have paid the vehicle excise tax  
7 levied by Section 2103 of this title;

8 7. Sales of charity game equipment on which a tax is levied  
9 pursuant to the Oklahoma Charity Games Act, Section 401 et seq. of  
10 Title 3A of the Oklahoma Statutes, or which is sold to an  
11 organization that is:

12 a. a veterans' organization exempt from taxation pursuant  
13 to the provisions of paragraph (4), (7), (8), (10) or  
14 (19) of subsection (c) of Section 501 of the United  
15 States Internal Revenue Code of 1986, as amended, 26  
16 U.S.C., Section 501(c) et seq.,

17 b. a group home for mentally disabled individuals exempt  
18 from taxation pursuant to the provisions of paragraph  
19 (3) of subsection (c) of Section 501 of the United  
20 States Internal Revenue Code of 1986, as amended, 26  
21 U.S.C., Section 501(c) et seq., or

22 c. a charitable ~~healthcare~~ health care organization which  
23 is exempt from taxation pursuant to the provisions of  
24 paragraph (3) of subsection (c) of Section 501 of the

1 United States Internal Revenue Code of 1986, as  
2 amended, 26 U.S.C., Section 501(c) et seq.;

3 8. Sales of cigarettes or tobacco products to:

4 a. a federally recognized Indian tribe or nation which  
5 has entered into a compact with the State of Oklahoma  
6 pursuant to the provisions of subsection C of Section  
7 346 of this title or to a licensee of such a tribe or  
8 nation, upon which the payment in lieu of taxes  
9 required by the compact has been paid, or

10 b. a federally recognized Indian tribe or nation or to a  
11 licensee of such a tribe or nation upon which the tax  
12 levied pursuant to the provisions of Section 349.1 or  
13 Section 426 of this title has been paid;

14 9. Leases of aircraft upon which the owners have paid the  
15 aircraft excise tax levied by Section 6001 et seq. of this title or  
16 which are specifically exempt from such tax pursuant to the  
17 provisions of Section 6003 of this title;

18 10. The sale of low-speed or medium-speed electrical vehicles  
19 on which the Oklahoma Motor Vehicle Excise Tax levied in Section  
20 2101 et seq. of this title has been or will be paid; ~~and~~

21 11. Effective January 1, 2005, sales of cigarettes on which the  
22 tax levied in Section 301 et seq. of this title or tobacco products  
23 on which the tax levied in Section 401 et seq. of this title has  
24 been paid; and



1        12. Sales of electricity at charging stations as defined by  
2 Section 2 of this act when the electricity is sold by a charging  
3 station owner or operator for purposes of charging an electric  
4 vehicle as defined by Section 2 of this act and the tax imposed  
5 pursuant to Section 4 of this act is collected and remitted to the  
6 Oklahoma Tax Commission.

7        SECTION 15. This act shall become effective November 1, 2021.

8  
9        58-1-7704            MAH            02/23/21

10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24