

1 STATE OF OKLAHOMA

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

3 COMMITTEE SUBSTITUTE
4 FOR

5 HOUSE BILL NO. 2476

6 By: Roberts (Sean)

7 COMMITTEE SUBSTITUTE

8 [revenue and taxation - motor vehicle sales tax -
9 exemption - effective date]
10
11
12

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

14 SECTION 1. NEW LAW A new section of law to be codified
15 in the Oklahoma Statutes as Section 2105.1 of Title 68, unless there
16 is created a duplication in numbering, reads as follows:

17 A. Any transfer of legal ownership of a motor vehicle to a
18 person who is a resident of Oklahoma and has been honorably
19 discharged from active service in any branch of the Armed Forces of
20 the United States or Oklahoma National Guard and who has been
21 certified by the United States Department of Veterans Affairs or its
22 successor to be in receipt of disability compensation at the one-
23 hundred-percent rate and the disability shall be permanent and have
24 been sustained through military action or accident or resulting from

1 disease contracted while in such active service and who is
2 registered with the veterans registry created by the Oklahoma
3 Department of Veterans Affairs shall be exempt from the sales tax
4 levied for the sale of motor vehicles by Section 1355 of Title 68 of
5 the Oklahoma Statutes.

6 B. The exemption authorized by this section shall not be
7 claimed by an individual for more than one vehicle in a consecutive
8 three-year period, unless the vehicle is a replacement for a vehicle
9 which was destroyed and declared by the insurer to be a total loss
10 claim. This exemption shall not be counted against the sales tax
11 exemption cap provided in paragraph 34 of Section 1357 of Title 68
12 of the Oklahoma Statutes.

13 C. The Oklahoma Tax Commission shall issue to the buyer a
14 refund of sales tax collected by a motor vehicle dealer from any
15 person who qualifies for the exemption under this section. If the
16 purchase of the motor vehicle was made with a loan, the refund shall
17 be issued to the lienholder. The lienholder shall deduct the refund
18 amount from the balance due on the loan.

19 SECTION 2. This act shall become effective November 1, 2021.
20

21 58-1-7782 JM 02/25/21
22
23
24