

OKLAHOMA STATE SENATE
CONFERENCE
COMMITTEE REPORT

May 18, 2022

Mr. President:

Mr. Speaker:

The Conference Committee, to which was referred

SB1318

By: Jech of the Senate and Newton of the House

Title: Vehicle registration; modifying deadline for registration and temporary license plate removal for certain purchases. Emergency.

together with Engrossed House Amendments thereto, beg leave to report that we have had the same under consideration and herewith return the same with the following recommendations:

1. That the House recede from all Amendments.
2. That the attached Conference Committee Substitute (Request #3895) be adopted.

Respectfully submitted,

SENATE CONFEREES:

| | |
|--|-------------------|
|  _____ Jech | _____ Simpson |
|  _____ Rader | _____ Thompson |
|  _____ Howard | _____ Kirt |
|  _____ Jett | |

HOUSE CONFEREES:

General Conference Committee on Appropriations

Senate Action _____ Date _____ House Action _____ Date _____

SB1318 CCR (B)
HOUSE CONFEREES

Baker, Rhonda

Blancett, Meloyde

Dills, Sheila

Sheila S. Dills

Fetgatter, Scott

Scott Fetgatter

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McDugle, Kevin

Kevin W. McDugle

Miller, Nicole

Munson, Cyndi

Nichols, Monroe

Osburn, Mike

Mike Osburn

Roberts, Dustin

Russ, Todd

Todd Russ

Strom, Judd

Walke, Collin

West, Josh

Josh West

1 STATE OF OKLAHOMA

2 2nd Session of the 58th Legislature (2022)

3 CONFERENCE COMMITTEE SUBSTITUTE
4 FOR ENGROSSED

5 SENATE BILL NO. 1318

By: Jech of the Senate

and

Newton of the House

7
8
9 CONFERENCE COMMITTEE SUBSTITUTE

10 An Act relating to vehicle registration; amending 47
11 O.S. 2021, Sections 1112.2, 1137.1, as amended by
12 Section 22 of Enrolled House Bill No. 3271 of the 2nd
13 Session of the 58th Oklahoma Legislature, and 1137.3,
14 which relate to transferability of license plates,
15 used dealer license and registration, and
16 registration or licensing after purchase; modifying
17 deadline for registration and removal of temporary
18 license plate for certain purchases; updating
19 statutory language; amending 68 O.S. 2021, Section
20 2103, which relates to tax on transfer of vehicle
21 ownership; modifying period before levy of certain
22 tax is delinquent; updating statutory language; and
23 declaring an emergency.

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

SECTION 1. AMENDATORY 47 O.S. 2021, Section 1112.2, is
amended to read as follows:

Section 1112.2. A. Effective July 1, 2019, the license plate
and certificate of registration shall be issued to, and remain in
the name of, the owner of the vehicle registered and the license

1 plates shall not be transferable between motor vehicle owners. When
2 a vehicle is sold or transferred in the state, the following
3 registration procedures shall apply:

4 1. When a current and valid Oklahoma motor vehicle license
5 plate has been obtained for use on a motor vehicle and the vehicle
6 has been sold or otherwise transferred to a new owner, the license
7 plate shall be removed from the vehicle and retained by the original
8 plate owner;

9 2. In the event an owner purchases, trades, exchanges, or
10 otherwise acquires another vehicle of the same license registration
11 classification, the Oklahoma Tax Commission shall authorize the
12 transfer of the current and valid license plate previously obtained
13 by the owner to the replacement vehicle for the remainder of the
14 current registration period. In the event the owner acquires a
15 vehicle requiring payment of additional registration fees, the owner
16 shall request a transfer of the license plate to the newly acquired
17 vehicle and pay the difference in registration fees. The fee shall
18 be calculated on a monthly prorated basis. The owner shall not be
19 entitled to a refund:

20 a. when the registration fee for the vehicle to which the
21 plate(s) is to be assigned is less than the
22 registration fee for that vehicle to which the license
23 plate(s) was last assigned, or
24

1 b. if the owner does not have or does not acquire another
2 vehicle to which the license plate may be transferred;

3 3. Except as provided in paragraph 4 of this subsection, in the
4 event the owner of a license plate purchases, trades, exchanges, or
5 otherwise acquires a vehicle for which a license plate has been
6 issued during the current registration period, and the license plate
7 has not been removed by the previous owner in accordance with this
8 section, the new owner of the vehicle shall remove and return the
9 license plate to the Tax Commission or a motor license agent.
10 However, if the license plate has expired, the new owner shall not
11 be required to surrender the license plate;

12 4. When a lender or lender's agent repossesses a vehicle and
13 the license plate has not been removed in accordance with this
14 section, the lender or lender's agent shall not be subject to the
15 provisions of this section and the license plate shall be considered
16 removable personal property and may be reclaimed from the
17 repossessed vehicle; and

18 5. If a person purchases a motor vehicle from which the number
19 plates have been removed pursuant to this section, the person may
20 operate the motor vehicle for fifteen (15) calendar days from the
21 date of purchase without number plates if a dated, notarized bill of
22 sale is carried in the motor vehicle. If the vehicle is subject to
23 a lien, the person may obtain a ~~thirty-day~~ sixty-day temporary plate
24 issued by a motor license agent pursuant to the promulgation of

1 rules by the Oklahoma Tax Commission to implement a motor license
2 agent-issued temporary plate pursuant to this paragraph.

3 B. 1. The new owner of a motor vehicle shall, within ~~thirty~~
4 ~~(30)~~ sixty (60) calendar days from the date of vehicle purchase or
5 acquisition, make application to record the registration of the
6 vehicle by the transfer to, or purchase of, a license plate for the
7 newly acquired vehicle with the Tax Commission or motor license
8 agent and shall pay all taxes and fees provided by law.

9 2. Any person failing to register a motor vehicle by timely
10 transferring the license plate as provided by this section shall pay
11 the penalty levied in Section 1132 of this title.

12 C. A surviving spouse, desiring to operate a vehicle devolving
13 from a deceased spouse, shall present an application for certificate
14 of title to the Tax Commission or motor license agent in his or her
15 name within ~~thirty (30)~~ sixty (60) days of obtaining ownership. The
16 Tax Commission or motor license agent shall then transfer the
17 license plate to the surviving spouse.

18 D. The Oklahoma Tax Commission shall be authorized to
19 promulgate such rules as may be required to implement the license
20 plate transfers authorized by this section including, but not
21 limited to, such rules as may be required for a system under which
22 the license plate is registered to an individual and not a vehicle
23 for all license plates issued on or after July 1, 2019.

1 SECTION 2. AMENDATORY 47 O.S. 2021, Section 1137.1, as
2 amended by Section 22 of Enrolled House Bill No. 3271 of the 2nd
3 Session of the 58th Oklahoma Legislature, is amended to read as
4 follows:

5 Section 1137.1. A. Except for vehicles, travel trailers or
6 commercial trailers which display a current Oklahoma license tag,
7 upon the purchase or transfer of ownership of a used motor vehicle,
8 travel trailer or commercial trailer, including an out-of-state
9 purchase or transfer of the same, to a licensed used motor vehicle
10 dealer, wholesale used motor vehicle dealer, used travel trailer
11 dealer or used commercial trailer dealer, subsequently referred to
12 in this section as "dealer", the dealer shall affix a used dealer's
13 plate visible from the rear of the vehicle, travel trailer or
14 commercial trailer. Such license plate shall expire on December 31
15 of each year. When the vehicle, travel trailer or commercial
16 trailer is parked on the dealer's licensed place of business, it
17 shall not be required to have a license plate of any kind affixed.
18 A dealer shall obtain from the Oklahoma Tax Commission at a cost of
19 Ten Dollars (\$10.00) a dealer license plate for demonstrating,
20 transporting or any other normal business of a dealer including use
21 by an individual holding a valid salesperson's license issued by the
22 Oklahoma Used Motor Vehicle, Dismantler, and Manufactured Housing
23 Commission. Any dealer who operates a wrecker or towing service
24 licensed pursuant to Sections 951 through 957 of this title shall

1 register each wrecker vehicle and display a wrecker license plate on
2 each vehicle as required by Section 1134.3 of this title. A dealer
3 may obtain as many additional license plates as may be desired upon
4 the payment of Ten Dollars (\$10.00) for each additional license
5 plate. Use of the used dealer license plate by a licensed dealer
6 for other than the purposes as set forth herein shall constitute
7 grounds for revocation of the dealer's license. The Oklahoma Tax
8 Commission shall design the official used dealer license plate to
9 include the used dealer's license number issued to him or her each
10 year by the Commission or the Oklahoma Used Motor Vehicle,
11 Dismantler, and Manufactured Housing Commission.

12 B. Upon the purchase or transfer of ownership of an out-of-
13 state used motor vehicle, travel trailer or commercial trailer to a
14 licensed dealer, the dealer shall make application for an Oklahoma
15 certificate of title pursuant to the Oklahoma Vehicle License and
16 Registration Act, Section 1101 et seq. of this title. Upon receipt
17 of the Oklahoma certificate of title, the dealer shall follow the
18 procedure as set forth in subsection A of this section. Provided,
19 nothing in this title shall be construed as requiring a dealer to
20 register a used motor vehicle, travel trailer or commercial trailer
21 purchased in another state which will not be operated or sold in
22 this state.

23 C. Upon sale or transfer of ownership of the used motor vehicle
24 or travel trailer, the dealer shall place upon the reassignment

1 | portion of the certificate of title a tax stamp issued by the county
2 | treasurer of the county in which the dealer has his or her primary
3 | place of business. The tax stamp shall be issued upon payment of a
4 | fee of Three Dollars and fifty cents (\$3.50) and shall be in lieu of
5 | the dealer's ad valorem tax on the inventories of used motor
6 | vehicles or travel trailers but shall not relieve any other property
7 | of the dealer from ad valorem taxation.

8 | D. Upon sale of a used motor vehicle or travel trailer to
9 | another licensed dealer, the selling dealer shall place the tax
10 | stamp required in subsection C of this section upon the certificate
11 | of title. The used dealer license plate or wholesale dealer license
12 | plate shall be removed by the selling dealer. The purchasing dealer
13 | shall, at time of purchase, place his or her dealer license plate on
14 | the used motor vehicle, travel trailer or commercial trailer as
15 | provided in subsection A of this section; provided, for vehicles,
16 | travel trailers or commercial trailers purchased by a licensed used
17 | dealer at an auction, in lieu of such placement of the dealer
18 | license plate, the auction may provide temporary documentation as
19 | approved by the Director of the Motor Vehicle Division of the
20 | Oklahoma Tax Commission for the purpose of transporting such vehicle
21 | to the purchaser's point of destination. Such temporary
22 | documentation shall be valid for two (2) days following the date of
23 | sale.

24 |

1 E. The purchaser of every used motor vehicle, travel trailer or
2 commercial trailer, except as otherwise provided by law, shall
3 obtain registration and title for the vehicle or trailer within
4 ~~thirty (30)~~ sixty (60) days from the date of purchase of same. It
5 shall be the responsibility of the selling dealer to place a
6 temporary license plate, in size similar to the permanent Oklahoma
7 license plate but of a weatherproof plastic-impregnated substance
8 approved by the Oklahoma Used Motor Vehicle, Dismantler, and
9 Manufactured Housing Commission, upon a used motor vehicle, travel
10 trailer or commercial trailer when a transaction is completed for
11 the sale of ~~said~~ the vehicle. The temporary license plate under
12 this subsection shall be placed at the location provided for the
13 permanent motor vehicle license plate. The temporary license plate
14 shall show the license number which is issued to the dealer each
15 year by the Oklahoma Tax Commission or the Oklahoma Used Motor
16 Vehicle, Dismantler, and Manufactured Housing Commission, the date
17 the used motor vehicle, travel trailer or commercial trailer was
18 purchased and the company name of the selling dealer. The Oklahoma
19 Used Motor Vehicle, Dismantler, and Manufactured Housing Commission
20 is hereby directed to develop the temporary license plate design to
21 incorporate these requirements in a manner that will permit law
22 enforcement personnel to readily identify the dealer license number
23 and date of the vehicle purchase. The Oklahoma Used Motor Vehicle,
24 Dismantler, and Manufactured Housing Commission is hereby authorized

1 to develop additional requirements and parameters as deemed
2 appropriate to discourage or prevent illegal duplication and use of
3 the temporary license plate. Such temporary license plate shall be
4 valid for a period of ~~thirty (30)~~ sixty (60) days from the date of
5 purchase. Use of the temporary license by a dealer for other than
6 the purposes set forth herein shall constitute grounds for
7 revocation of the dealer's license to conduct business. Purchasers
8 of a commercial trailer shall affix the temporary license plate to
9 the rear of the commercial trailer. The purchaser shall display the
10 temporary license plate for a period not to exceed ~~thirty (30)~~ sixty
11 (60) days or until registration and title are obtained as provided
12 in this section.

13 The provisions of this subsection on temporary licenses shall
14 apply to nonresidents who purchase a used motor vehicle, travel
15 trailer or commercial trailer within this state that is to be
16 licensed in another state. The nonresident purchaser shall be
17 allowed to operate the vehicle or trailer within the state with a
18 temporary license plate for a period not to exceed ~~thirty (30)~~ sixty
19 (60) days from date of purchase. Any nonresident purchaser found to
20 be operating a used motor vehicle, travel trailer or commercial
21 trailer within this state after ~~thirty (30)~~ sixty (60) days shall be
22 subject to the registration fees of this state upon the same terms
23 and conditions applying to residents of this state.

1 F. It shall be unlawful for any dealer to procure the
2 registration and licensing of any used motor vehicle, travel trailer
3 or commercial trailer sold by the dealer or to act as the agent for
4 the purchaser in the procurement of the registration and licensing
5 of the purchaser's used vehicle, travel trailer or commercial
6 trailer. A license of any dealer violating the provision of this
7 section may be revoked.

8 G. Dealers following the procedure set forth herein shall not
9 be required to register vehicles, travel trailers or commercial
10 trailers to which this section applies, nor will the registration
11 fee otherwise required be assessed. Provided, dealers shall not
12 purchase or trade for a used motor vehicle, travel trailer or
13 commercial trailer on which the registration therefor has been
14 expired for a period exceeding ~~thirty (30)~~ sixty (60) days without
15 obtaining current registration therefor.

16 H. A nonprofit charitable organization which is exempt from
17 taxation pursuant to the provisions of the Internal Revenue Code, 26
18 U.S.C., Section 501(c)(3), and which accepts donations of used motor
19 vehicles previously titled in Oklahoma to be subsequently
20 transferred to another owner, upon the qualifying organization
21 providing sufficient documentation of its tax-exempt status, may
22 obtain from the Oklahoma Tax Commission charitable nonprofit
23 organization license plates for demonstrating, transporting or test-
24 driving donated vehicles, provided that no organization shall

1 possess or use at any one time more than eight such plates. The Tax
2 Commission shall design distinctive license plates for that purpose.
3 The cost for said plates shall be the same as provided in subsection
4 A of this section for dealer plates.

5 I. The transfer of ownership from the vehicle donor to the
6 qualifying nonprofit organization described in subsection H of this
7 section shall be made without the payment of motor vehicle excise
8 tax levied pursuant to Section 2103 of Title 68 of the Oklahoma
9 Statutes.

10 SECTION 3. AMENDATORY 47 O.S. 2021, Section 1137.3, is
11 amended to read as follows:

12 Section 1137.3. The purchaser of every new motor vehicle,
13 travel trailer or commercial trailer shall register or license the
14 same within ~~thirty (30)~~ sixty (60) days from the date of purchase
15 for purchases made on or after the effective date of this act. It
16 shall be the responsibility of the selling dealer to place a
17 temporary license plate, in size similar to the permanent Oklahoma
18 license plate but of a weatherproof plastic-impregnated substance
19 approved by the Oklahoma Motor Vehicle Commission, upon a new motor
20 vehicle, travel trailer or commercial trailer when a transaction is
21 completed for the sale of ~~said~~ the vehicle or trailer. Except for
22 cab and chassis trucks, the temporary license plate under this
23 section shall be placed at the location provided for the permanent
24 motor vehicle license plate. The purchaser of a new cab and chassis

1 truck may place the temporary license plate under this section in
2 the rear window. ~~Said~~ The temporary license plate shall show the
3 dealer's license number which is issued to him or her each year by
4 the Oklahoma Tax Commission, the date the new motor vehicle, travel
5 trailer or commercial trailer was purchased and the company name of
6 the selling dealer. The Oklahoma Motor Vehicle Commission is hereby
7 directed to develop a temporary license plate design to incorporate
8 these requirements in a manner that will permit law enforcement
9 personnel to readily identify the dealer license number and date of
10 the vehicle purchase. The Motor Vehicle Commission is further
11 authorized to develop additional requirements and parameters
12 designed to discourage or prevent illegal duplication and use of the
13 temporary license plate. On or before ~~thirty (30)~~ sixty (60) days
14 from the date of purchase of a new motor vehicle, travel trailer or
15 commercial trailer, for purchases made on or after the effective
16 date of this act, ~~said~~ the temporary license plate shall be removed
17 and replaced with a permanent, current Oklahoma license plate. Use
18 of ~~said~~ the temporary license plate by a licensed dealer for other
19 than the purpose of normally doing business shall constitute grounds
20 for revocation of the dealer's license.

21 It shall be unlawful for any licensed dealer of new motor
22 vehicles, travel trailers or commercial trailers to procure the
23 registration and licensing of any new motor vehicle, travel trailer
24 or commercial trailer sold by such licensed dealer or to act as the

1 agent for such purchaser in the procurement of ~~said~~ the registration
2 and licensing. The license of any licensed dealer of new motor
3 vehicles, travel trailers or commercial trailers violating the
4 provisions of this section shall be revoked.

5 SECTION 4. AMENDATORY 68 O.S. 2021, Section 2103, is
6 amended to read as follows:

7 Section 2103. A. 1. Except as otherwise provided in Sections
8 2101 through 2108 of this title, there shall be levied an excise tax
9 upon the transfer of legal ownership of any vehicle registered in
10 this state and upon the use of any vehicle registered in this state
11 and upon the use of any vehicle registered for the first time in
12 this state. Except for persons that possess an agricultural
13 exemption pursuant to Section 1358.1 of this title, the excise tax
14 shall be levied upon transfers of legal ownership of all-terrain
15 vehicles and motorcycles used exclusively off roads and highways
16 which occur on or after July 1, 2005, and upon transfers of legal
17 ownership of utility vehicles used exclusively off roads and
18 highways which occur on or after July 1, 2008. The excise tax for
19 new and used all-terrain vehicles, utility vehicles and motorcycles
20 used exclusively off roads and highways shall be levied at four and
21 one-half percent (4 1/2%) of the actual sales price of each new and
22 used all-terrain vehicle and motorcycle used exclusively off roads
23 and highways before any discounts or credits are given for a trade-
24 in. Provided, the minimum excise tax assessment for such all-

1 terrain vehicles, utility vehicles and motorcycles used exclusively
2 off roads and highways shall be Five Dollars (\$5.00). The excise
3 tax for new vehicles shall be levied at three and one-fourth percent
4 (3 1/4%) of the value of each new vehicle. The excise tax for used
5 vehicles shall be as follows:

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

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

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

14 Except for frac tanks, the excise tax levied pursuant to this
15 paragraph shall not apply to special mobilized machinery, trailers,
16 or semitrailers manufactured, modified or remanufactured for the
17 purpose of providing services other than transporting cargo over the
18 highways of this state. The excise tax levied pursuant to this
19 paragraph shall also not apply to pickup trucks, vans, or sport
20 utility vehicles.

21 3. The tax levied pursuant to this section shall be due at the
22 time of the transfer of legal ownership or first registration in
23 this state of such vehicle; provided, the tax shall not be due at
24 the time of the issuance of a certificate of title for an all-

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

- 21 a. twenty-five cents (\$0.25) shall be apportioned as
22 provided in Section 1104 of this title,
23 b. twenty-five cents (\$0.25) shall be retained by the
24 motor license agent, and

1 c. fifty cents (\$0.50) shall be deposited in the General
2 Revenue Fund for the fiscal year beginning on July 1,
3 2011, and for all subsequent fiscal years, shall be
4 deposited in the State Highway Construction and
5 Maintenance Fund.

6 B. The excise tax levied in subsection A of this section and
7 assessed on all commercial vehicles registered pursuant to Section
8 1120 of Title 47 of the Oklahoma Statutes and trailers and
9 semitrailers registered under subsection C of Section 1133 of Title
10 47 of the Oklahoma Statutes to transport cargo over the highways of
11 this state shall be in lieu of all sales and use taxes levied
12 pursuant to the Oklahoma Sales Tax Code or the Use Tax Code. The
13 transfer of legal ownership of any motor vehicle as used in this
14 section and the Sales Tax Code and the Use Tax Code shall include
15 the lease, lease purchase or lease finance agreement involving any
16 truck in excess of eight thousand (8,000) pounds combined laden
17 weight or any truck-tractor provided the vehicle is registered in
18 Oklahoma pursuant to Section 1120 of Title 47 of the Oklahoma
19 Statutes or any frac tank, trailer, semitrailer or open commercial
20 vehicle registered pursuant to Section 1133 of Title 47 of the
21 Oklahoma Statutes. The excise tax levied pursuant to this section
22 shall not be subsequently collected at the end of the lease period
23 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 5. It being immediately necessary for the preservation
15 of the public peace, health or safety, an emergency is hereby
16 declared to exist, by reason whereof this act shall take effect and
17 be in full force from and after its passage and approval.

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