

1 ENGROSSED HOUSE
2 BILL NO. 2476

By: Roberts (Sean) of the House

3 and

4 Bullard of the Senate

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7 [revenue and taxation - motor vehicle sales tax -
8 exemption - effective date]
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11 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

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

1 Department of Veterans Affairs shall be exempt from the sales tax
2 levied for the sale of motor vehicles by Section 1355 of Title 68 of
3 the Oklahoma Statutes.

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

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

17 SECTION 2. This act shall become effective November 1, 2021.
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1 Passed the House of Representatives the 2nd day of March, 2021.

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4 Presiding Officer of the House
of Representatives

5 Passed the Senate the ____ day of _____, 2021.

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8 Presiding Officer of the Senate