

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 2476

By: Roberts (Sean)

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; creating
8 exemption from motor vehicle excise tax and sales tax
9 for veterans and active duty military; requiring
refund of tax collected; providing for codification;
and providing an effective date.

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

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

16 A. Any transfer of legal ownership of a motor vehicle to a
17 person who has been honorably or medically discharged from active
18 service in any branch of the Armed Forces of the United States or
19 Oklahoma National Guard and registered with the veterans registry
20 created by the Oklahoma Department of Veterans Affairs or a person
21 who is currently serving on active duty in the Armed Forces of the
22 United States, can show valid military identification and is
23 currently stationed or maintains a permanent residence in the State
24 of Oklahoma shall be exempt from the excise tax levied by Section

1 2103 of Title 68 of the Oklahoma Statutes and the sales tax levied
2 by Section 1355 of Title 68 of the Oklahoma Statutes.

3 B. The Oklahoma Tax Commission shall issue to the buyer a
4 refund of excise tax and sales tax collected by a motor vehicle
5 dealer from any person who qualifies for the exemption under this
6 section. If the purchase of the motor vehicle was made with a loan,
7 the refund shall be issued to the lienholder. The lienholder shall
8 deduct the refund amount from the balance due on the loan.

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

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