

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

SPEAKER:

CHAIR:

I move to amend HB1183 \_\_\_\_\_  
Of the printed Bill  
Page \_\_\_\_\_ Section \_\_\_\_\_ Lines \_\_\_\_\_  
Of the Engrossed Bill

By deleting the content of the entire measure, and by inserting in lieu thereof the following language:

**AMEND TITLE TO CONFORM TO AMENDMENTS**

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

Amendment submitted by: Jim Grego \_\_\_\_\_

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

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 PROPOSED SUBCOMMITTEE  
4 SUBSTITUTE  
5 FOR  
6 HOUSE BILL NO. 1183

By: Grego

7  
8 PROPOSED SUBCOMMITTEE SUBSTITUTE

9 An Act relating to revenue and taxation; amending 68  
10 O.S. 2021, Section 2104, as amended by Section 237,  
11 Chapter 282, O.S.L. 2022 (68 O.S. Supp. 2024, Section  
12 2104), which relates to the value of vehicles for the  
13 purpose of the motor vehicle excise tax; modifying  
14 how value is determined; and providing an effective  
15 date.

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

17 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2104, as  
18 amended by Section 237, Chapter 282, O.S.L. 2022 (68 O.S. Supp.  
19 2024, Section 2104), is amended to read as follows:

20 Section 2104. A. The value of any motor vehicle, except a  
21 manufactured home, for the purposes of the excise tax levied by  
22 Section 2103 of this title, shall be determined as of the time the  
23 person applying for a certificate of title thereto obtained either  
24 ownership or possession of the vehicle, which shall be presumed to

1 be the actual date of the sale or other transfer of ownership, and  
2 assignment of the certificate of title.

3 B. The value of any vehicle, for purposes of the excise tax  
4 levied by Section 2103 of this title, shall be the actual sales  
5 price of such a vehicle ~~before any discounts or credits are given~~  
6 ~~for a trade-in. However, the value of the vehicle prior to the~~  
7 ~~subtraction of such discounts or credits for a trade-in shall be~~  
8 ~~required to be within twenty percent (20%) of the average retail~~  
9 ~~price value of such vehicle as listed in the automotive reference~~  
10 ~~material prescribed by Service Oklahoma.~~ The actual sales price of  
11 the vehicle, which total shall be the basis of the motor vehicle  
12 excise tax, as well as the number of tires on the vehicle and the  
13 tire rim diameters, shall be entered on the bill of sale furnished  
14 by the seller to the purchaser, or on such other form as may be  
15 prescribed by Service Oklahoma.

16 Upon receipt of the properly completed bill of sale or other  
17 form as prescribed by Service Oklahoma, and the payment of all  
18 applicable taxes and fees, Service Oklahoma or an appointed licensed  
19 operator shall issue a vehicle certificate of title in accordance  
20 with the provisions of the Oklahoma Vehicle License and Registration  
21 Act.

22 SECTION 2. This act shall become effective November 1, 2025.

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24 60-1-12652 AO 02/13/25

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