

1 STATE OF OKLAHOMA

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

3 SUBCOMMITTEE RECOMMENDATION
4 FOR

5 HOUSE BILL NO. 1183

6 By: Grego

7 SUBCOMMITTEE RECOMMENDATION

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

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

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

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

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

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

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

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22 60-1-12838 AO 02/21/25

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