



1 this state. Except for persons that possess an agricultural  
2 exemption pursuant to Section 1358.1 of this title, the excise tax  
3 shall be levied upon transfers of legal ownership of all-terrain  
4 vehicles and motorcycles used exclusively off roads and highways  
5 which occur on or after July 1, 2005, and upon transfers of legal  
6 ownership of utility vehicles used exclusively off roads and  
7 highways which occur on or after July 1, 2008. The excise tax for  
8 new and used all-terrain vehicles, utility vehicles and motorcycles  
9 used exclusively off roads and highways shall be levied at four and  
10 one-half percent (4 1/2%) of the actual sales price of each new and  
11 used all-terrain vehicle and motorcycle used exclusively off roads  
12 and highways before any discounts or credits are given for a trade-  
13 in. Provided, the minimum excise tax assessment for such all-  
14 terrain vehicles, utility vehicles and motorcycles used exclusively  
15 off roads and highways shall be Five Dollars (\$5.00). The excise  
16 tax for new vehicles shall be levied at three and one-fourth percent  
17 (3 1/4%) of the value of each new vehicle. The excise tax for used  
18 vehicles shall be as follows:

- 19 a. from October 1, 2000, until June 30, 2001, Twenty  
20 Dollars (\$20.00) on the first One Thousand Dollars  
21 (\$1,000.00) or less of value of such vehicle, and  
22 three and one-fourth percent (3 1/4%) of the remaining  
23 value of such vehicle,

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1           b.    for the year beginning July 1, 2001, and ending June  
2                    30, 2002, Twenty Dollars (\$20.00) on the first One  
3                    Thousand Two Hundred Fifty Dollars (\$1,250.00) or less  
4                    of value of such vehicle, and three and one-fourth  
5                    percent (3 1/4%) of the remaining value of such  
6                    vehicle, and

7           c.    for the year beginning July 1, 2002, and all  
8                    subsequent years, Twenty Dollars (\$20.00) on the first  
9                    One Thousand Five Hundred Dollars (\$1,500.00) or less  
10                  of value of such vehicle, and three and one-fourth  
11                  percent (3 1/4%) of the remaining value of such  
12                  vehicle.

13           2.    There shall be levied an excise tax of Ten Dollars (\$10.00)

14 for any:

15           a.    truck or truck-tractor registered under the provisions  
16                   of subsection A of Section 1133 of Title 47 of the  
17                   Oklahoma Statutes, for a laden weight or combined  
18                   laden weight of fifty-five thousand (55,000) pounds or  
19                   more,

20           b.    trailer or semitrailer registered under subsection C  
21                   of Section 1133 of Title 47 of the Oklahoma Statutes,  
22                   which is primarily designed to transport cargo over  
23                   the highways of this state and generally recognized as  
24                   such, and

1 c. frac tank, as defined by Section 54 of Title 17 of the  
2 Oklahoma Statutes, and registered under subsection C  
3 of Section 1133 of Title 47 of the Oklahoma Statutes.

4 Except for frac tanks, the excise tax levied pursuant to this  
5 paragraph shall not apply to special mobilized machinery, trailers,  
6 or semitrailers manufactured, modified or remanufactured for the  
7 purpose of providing services other than transporting cargo over the  
8 highways of this state. The excise tax levied pursuant to this  
9 paragraph shall also not apply to pickup trucks, vans, or sport  
10 utility vehicles.

11 3. The tax levied pursuant to this section shall be due at the  
12 time of the transfer of legal ownership or first registration in  
13 this state of such vehicle; provided, the tax shall not be due at  
14 the time of the issuance of a certificate of title for an all-  
15 terrain vehicle, utility vehicle or motorcycle used exclusively off  
16 roads and highways which is not required to be registered but which  
17 the owner chooses to register pursuant to the provisions of  
18 subsection B of Section 1115.3 of Title 47 of the Oklahoma Statutes,  
19 and shall be collected by Service Oklahoma or the Corporation  
20 Commission, as applicable, or an appointed licensed operator, at the  
21 time of the issuance of a certificate of title for any such vehicle.  
22 In the event an excise tax is collected on the transfer of legal  
23 ownership or use of the vehicle during any calendar year, then an  
24 additional excise tax must be collected upon all subsequent

1 transfers of legal ownership. In computing the motor vehicle excise  
2 tax, the amount collected shall be rounded to the nearest dollar.  
3 The excise tax levied by this section shall be delinquent from and  
4 after the thirtieth day after the legal ownership or possession of  
5 any vehicle is obtained. Any person failing or refusing to pay the  
6 tax as herein provided on or before date of delinquency shall pay in  
7 addition to the tax a penalty of One Dollar (\$1.00) per day for each  
8 day of delinquency, but such penalty shall in no event exceed the  
9 amount of the tax. Of each dollar penalty collected pursuant to  
10 this subsection:

- 11 a. twenty-five cents (\$0.25) shall be apportioned as  
12 provided in Section 1104 of this title,
- 13 b. twenty-five cents (\$0.25) shall be retained by the  
14 licensed operator, and
- 15 c. fifty cents (\$0.50) shall be deposited in the General  
16 Revenue Fund for the fiscal year beginning on July 1,  
17 2011, and for all subsequent fiscal years, shall be  
18 deposited in the State Highway Construction and  
19 Maintenance Fund.

20 B. The excise tax levied in subsection A of this section and  
21 assessed on all commercial vehicles registered pursuant to Section  
22 1120 of Title 47 of the Oklahoma Statutes and trailers and  
23 semitrailers registered under subsection C of Section 1133 of Title  
24 47 of the Oklahoma Statutes to transport cargo over the highways of

1 this state shall be in lieu of all sales and use taxes levied  
2 pursuant to the Sales Tax Code or the Use Tax Code. The transfer of  
3 legal ownership of any motor vehicle as used in this section and the  
4 Sales Tax Code and the Use Tax Code shall include the lease, lease  
5 purchase or lease finance agreement involving any truck in excess of  
6 eight thousand (8,000) pounds combined laden weight or any truck-  
7 tractor provided the vehicle is registered in Oklahoma pursuant to  
8 Section 1120 of Title 47 of the Oklahoma Statutes or any frac tank,  
9 trailer, semitrailer or open commercial vehicle registered pursuant  
10 to Section 1133 of Title 47 of the Oklahoma Statutes. The excise  
11 tax levied pursuant to this section shall not be subsequently  
12 collected at the end of the lease period if the lessee acquires  
13 complete legal title of the vehicle.

14 C. The provisions of this section shall not apply to transfers  
15 made without consideration between:

16 1. Husband and wife;

17 2. Parent and child; ~~or~~

18 3. Legal guardian and child;

19 4. Grandparent and grandchild; or

20 ~~3~~ 5. An individual and an express trust which that individual  
21 or the spouse, child ~~or~~, grandchild, parent, legal guardian, or  
22 grandparent of that individual has a right to revoke.

23 D. 1. There shall be a credit allowed with respect to the  
24 excise tax paid for a new vehicle which is a replacement for:

- 1           a.    a new original vehicle which is stolen from the  
2                    purchaser/registant within ninety (90) days of the  
3                    date of purchase of the original vehicle as certified  
4                    by a police report or other documentation as required  
5                    by Service Oklahoma, or
- 6           b.    a defective new original vehicle returned by the  
7                    purchaser/registant to the seller within six (6)  
8                    months of the date of purchase of the defective new  
9                    original vehicle as certified by the manufacturer.

10           2.    The credit allowed pursuant to paragraph 1 of this  
11 subsection shall be in the amount of the excise tax which was paid  
12 for the new original vehicle and shall be applied to the excise tax  
13 due on the replacement vehicle. In no event shall the credit be  
14 refunded.

15           E.    Despite any other definitions of the terms "new vehicle" and  
16 "used vehicle", to the contrary, contained in any other law, the  
17 term "new vehicle" as used in this section shall also include any  
18 vehicle of the latest manufactured model which is owned or acquired  
19 by a licensed used motor vehicle dealer which has not previously  
20 been registered in this state and upon which the motor vehicle  
21 excise tax as set forth in this section has not been paid. However,  
22 upon the sale or transfer by a licensed used motor vehicle dealer  
23 located in this state of any such vehicle which is the latest  
24

1 manufactured model, the vehicle shall be considered a used vehicle  
2 for purposes of determining excise tax.

3 F. The provisions of this section shall not apply to state  
4 government entities.

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

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7 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
8 03/05/2025 - DO PASS, As Amended and Coauthored.

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