

COMMITTEE AMENDMENT
HOUSE OF REPRESENTATIVES
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB2476 _____
Of the printed Bill
Page _____ Section _____ Lines _____
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by inserting in lieu thereof the following language:

AMEND TITLE TO CONFORM TO AMENDMENTS

Adopted: _____

Amendment submitted by: Sean Roberts _____

Reading Clerk

1 STATE OF OKLAHOMA

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

3 PROPOSED COMMITTEE
4 SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 2476

By: Roberts (Sean)

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8 PROPOSED COMMITTEE SUBSTITUTE

9 An Act relating to revenue and taxation; creating
10 exemption from motor vehicle sales tax for certain
11 veterans; providing limitation for exemption;
12 excluding exemption from certain sales tax exemption
13 cap; requiring refund of tax collected; providing for
14 codification; and providing an effective date.

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

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

19 A. Any transfer of legal ownership of a motor vehicle to a
20 person who is a resident of Oklahoma and has been honorably
21 discharged from active service in any branch of the Armed Forces of
22 the United States or Oklahoma National Guard and who has been
23 certified by the United States Department of Veterans Affairs or its
24 successor to be in receipt of disability compensation at the one-
hundred-percent rate and the disability shall be permanent and have

1 | been sustained through military action or accident or resulting from
2 | disease contracted while in such active service and who is
3 | registered with the veterans registry created by the Oklahoma
4 | Department of Veterans Affairs shall be exempt from the sales tax
5 | levied for the sale of motor vehicles by Section 1355 of Title 68 of
6 | the Oklahoma Statutes.

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

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

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

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22 | 58-1-7634 EK 02/19/21

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