

1 SECTION 2. NEW LAW A new section of law not to be
2 codified in the Oklahoma Statutes reads as follows:

3 It is hereby declared that the purpose of the Motor Vehicle Tax
4 Equity Act of 2021 is to provide for fair and productive taxation of
5 motor vehicles designed for use and driving on public highways in
6 the State of Oklahoma.

7 SECTION 3. AMENDATORY 68 O.S. 2011, Section 1353, as
8 last amended by Section 1, Chapter 15, O.S.L. 2020 (68 O.S. Supp.
9 2020, Section 1353), is amended to read as follows:

10 Section 1353. A. It is hereby declared to be the purpose of
11 the Oklahoma Sales Tax Code to provide funds for the financing of
12 the program provided for by the Oklahoma Social Security Act and to
13 provide revenues for the support of the functions of the state
14 government of Oklahoma, and for this purpose it is hereby expressly
15 provided that, revenues derived pursuant to the provisions of the
16 Oklahoma Sales Tax Code, subject to the apportionment requirements
17 for the Oklahoma Tax Commission and Office of Management and
18 Enterprise Services Joint Computer Enhancement Fund provided by
19 Section 265 of this title, shall be apportioned as follows:

20 1. Except as provided in subsection ~~E~~ D of this section, the
21 following amounts shall be paid to the State Treasurer to be placed
22 to the credit of the General Revenue Fund to be paid out pursuant to
23 direct appropriation by the Legislature:

24 Fiscal Year Amount

1	FY 2003 and FY 2004	86.04%
2	FY 2005	85.83%
3	FY 2006	85.54%
4	FY 2007	85.04%
5	FY 2008 through FY 2022	83.61%
6	FY 2023 through FY 2027	83.11%
7	FY 2028 and each fiscal year thereafter	83.61%;

8 2. The following amounts shall be paid to the State Treasurer
9 to be placed to the credit of the Education Reform Revolving Fund of
10 the State Department of Education:

- 11 a. for FY 2003, FY 2004 and FY 2005, ten and forty-two
12 one-hundredths percent (10.42%),
- 13 b. for FY 2006 through FY 2020, ten and forty-six one-
14 hundredths percent (10.46%),
- 15 c. for FY 2021:
 - 16 (1) for the month beginning July 1, 2020, through the
17 month ending August 31, 2020, ten and forty-six
18 one-hundredths percent (10.46%), and
 - 19 (2) for the month beginning September 1, 2020,
20 through the month ending June 30, 2021, eleven
21 and ninety-six one-hundredths percent (11.96%),
- 22 d. for FY 2022, eleven and seventy-one one-hundredths
23 percent (11.71%), and

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1 e. for FY 2023 and each fiscal year thereafter, ten and
2 forty-six one-hundredths percent (10.46%);

3 3. The following amounts shall be paid to the State Treasurer
4 to be placed to the credit of the Teachers' Retirement System
5 Dedicated Revenue Revolving Fund:

6 Fiscal Year	Amount
7 FY 2003 and FY 2004	3.54%
8 FY 2005	3.75%
9 FY 2006	4.0%
10 FY 2007	4.5%
11 FY 2008 through FY 2020	5.0%
12 FY 2021:	
13 a. for the month beginning July	
14 1, 2020, through the month	
15 ending August 31, 2020	5.0%
16 b. for the month beginning	
17 September 1, 2020, through	
18 the month ending June 30,	
19 2021	3.5%
20 FY 2022	3.75%
21 FY 2023 through FY 2027	5.5%
22 FY 2028 and each fiscal year thereafter	5.0%

23 4. a. except as otherwise provided in subparagraph b of this
24 paragraph, for the fiscal year beginning July 1, 2015,

1 and for each fiscal year thereafter, eighty-seven one-
2 hundredths percent (0.87%) shall be paid to the State
3 Treasurer to be further apportioned as follows:

4 (1) thirty-six percent (36%) shall be placed to the
5 credit of the Oklahoma Tourism Promotion
6 Revolving Fund, but in no event shall such
7 apportionment exceed Five Million Dollars
8 (\$5,000,000.00) in any fiscal year, and

9 (2) sixty-four percent (64%) shall be placed to the
10 credit of the Oklahoma Tourism Capital
11 Improvement Revolving Fund, but in no event shall
12 such apportionment exceed Nine Million Dollars
13 (\$9,000,000.00) in any fiscal year, and

14 b. any amounts which exceed the limitations of
15 subparagraph a of this paragraph shall be placed to
16 the credit of the General Revenue Fund; and

17 5. For the fiscal year beginning July 1, 2015, and for each
18 fiscal year thereafter, six one-hundredths percent (0.06%) shall be
19 placed to the credit of the Oklahoma Historical Society Capital
20 Improvement and Operations Revolving Fund, but in no event shall
21 such apportionment exceed the total amount apportioned pursuant to
22 this paragraph for the fiscal year ending on June 30, 2015. Any
23 amounts which exceed the limitations of this paragraph shall be
24 placed to the credit of the General Revenue Fund.

1 B. Provided, for the fiscal year beginning July 1, 2007, and
2 every fiscal year thereafter, an amount of revenue shall be
3 apportioned to each municipality or county which levies a sales tax
4 subject to the provisions of Section 1357.10 of this title and
5 subsection F of Section 2701 of this title equal to the amount of
6 sales tax revenue of such municipality or county exempted by the
7 provisions of Section 1357.10 of this title and subsection F of
8 Section 2701 of this title. The Oklahoma Tax Commission shall
9 promulgate and adopt rules necessary to implement the provisions of
10 this subsection.

11 C. For the fiscal year beginning July 1, 2021, and each fiscal
12 year thereafter, the sales tax of four and five-tenths percent
13 (4.5%) of the gross receipts, levied by Section 1354 of this title,
14 on sales of public highway electric vehicles that is collected by
15 the Oklahoma Tax Commission under the levy shall be apportioned as
16 follows:

17 a. sixty percent (60%) shall be placed to the credit of
18 the State Highway Construction and Maintenance Fund
19 created pursuant to Section 1501 of Title 69 of the
20 Oklahoma Statutes, and

21 b. forty percent (40%) shall be divided among the county
22 treasurers' offices according to percentage of county
23 road miles as certified annually by the Oklahoma
24 Department of Transportation to be credited to the

1 county highway fund of each county created pursuant to
2 Section 1503 of Title 69 of the Oklahoma Statutes.

3 D. From the monies that would otherwise be apportioned to the
4 General Revenue Fund pursuant to subsection A of this section, there
5 shall be apportioned the following amounts:

6 1. For the month ending August 31, 2019:

7 a. Nine Million Six Hundred Thousand Dollars
8 (\$9,600,000.00) to the credit of the State Highway
9 Construction and Maintenance Fund created in Section
10 1501 of Title 69 of the Oklahoma Statutes, and

11 b. Two Million Dollars (\$2,000,000.00) to the credit of
12 the Oklahoma Railroad Maintenance Revolving Fund
13 created in Section 309 of Title 66 of the Oklahoma
14 Statutes;

15 2. For the month ending September 30, 2019:

16 a. Twenty Million Dollars (\$20,000,000.00) to the credit
17 of the State Highway Construction and Maintenance Fund
18 created in Section 1501 of Title 69 of the Oklahoma
19 Statutes, and

20 b. Two Million Dollars (\$2,000,000.00) to the credit of
21 the Oklahoma Railroad Maintenance Revolving Fund
22 created in Section 309 of Title 66 of the Oklahoma
23 Statutes;

24 3. For the month ending October 31, 2019:

1 a. Twenty Million Dollars (\$20,000,000.00) to the credit
2 of the State Highway Construction and Maintenance Fund
3 created in Section 1501 of Title 69 of the Oklahoma
4 Statutes, and

5 b. Two Million Dollars (\$2,000,000.00) to the credit of
6 the Oklahoma Railroad Maintenance Revolving Fund
7 created in Section 309 of Title 66 of the Oklahoma
8 Statutes;

9 4. For the month ending November 30, 2019:

10 a. Twenty Million Dollars (\$20,000,000.00) to the credit
11 of the State Highway Construction and Maintenance Fund
12 created in Section 1501 of Title 69 of the Oklahoma
13 Statutes, and

14 b. Two Million Dollars (\$2,000,000.00) to the credit of
15 the Oklahoma Railroad Maintenance Revolving Fund
16 created in Section 309 of Title 66 of the Oklahoma
17 Statutes; and

18 5. For the month ending December 31, 2019:

19 a. Twenty Million Dollars (\$20,000,000.00) to the credit
20 of the State Highway Construction and Maintenance Fund
21 created in Section 1501 of Title 69 of the Oklahoma
22 Statutes, and

23 b. Two Million Dollars (\$2,000,000.00) to the credit of
24 the Oklahoma Railroad Maintenance Revolving Fund

1 created in Section 309 of Title 66 of the Oklahoma
2 Statutes.

3 SECTION 4. NEW LAW A new section of law to be codified
4 in the Oklahoma Statutes as Section 1354.1A of Title 68, unless
5 there is created a duplication in numbering, reads as follows:

6 The tax liability otherwise provided for public highway electric
7 vehicles by Section 2106 of Title 68 of the Oklahoma Statutes shall
8 not exceed One Thousand Five Hundred Dollars (\$1,500.00).

9 SECTION 5. AMENDATORY 68 O.S. 2011, Section 1355, as
10 last amended by Section 1, Chapter 356, O.S.L. 2017 (68 O.S. Supp.
11 2020, Section 1355), is amended to read as follows:

12 Section 1355. There are hereby specifically exempted from the
13 tax levied pursuant to the provisions of Section 1350 et seq. of
14 this title:

15 1. Sale of gasoline, motor fuel, methanol, "M-85" which is a
16 mixture of methanol and gasoline containing at least eighty-five
17 percent (85%) methanol, compressed natural gas, liquefied natural
18 gas, or liquefied petroleum gas on which the Motor Fuel Tax,
19 Gasoline Excise Tax, Special Fuels Tax or the fee in lieu of Special
20 Fuels Tax levied in Section 500.1 et seq., Section 601 et seq. or
21 Section 701 et seq. of this title has been, or will be paid;

22 2. For the sale of motor vehicles other than public highway
23 electric vehicles or any optional equipment or accessories attached
24 to such motor vehicles other than public highway electric vehicles

1 on which the Oklahoma Motor Vehicle Excise Tax levied in Section
2 2101 et seq. of this title has been, or will be paid, all but a
3 portion of the levy provided under Section 1354 of this title, equal
4 to one and twenty-five-hundredths percent (1.25%) of the gross
5 receipts of such sales. The sale of public highway electric
6 vehicles shall not be exempted from the tax levy provided under
7 Section 1354 of this title, or otherwise exempted from taxation
8 levied pursuant to the Oklahoma Sales Tax Code. Provided, the sale
9 of motor vehicles shall not be subject to any sales and use taxes
10 levied by cities, counties or other jurisdictions of the state;

11 3. Sale of crude petroleum or natural or casinghead gas and
12 other products subject to gross production tax pursuant to the
13 provisions of Section 1001 et seq. and Section 1101 et seq. of this
14 title. This exemption shall not apply when such products are sold
15 to a consumer or user for consumption or use, except when used for
16 injection into the earth for the purpose of promoting or
17 facilitating the production of oil or gas. This paragraph shall not
18 operate to increase or repeal the gross production tax levied by the
19 laws of this state;

20 4. Sale of aircraft on which the tax levied pursuant to the
21 provisions of Sections 6001 through 6007 of this title has been, or
22 will be paid or which are specifically exempt from such tax pursuant
23 to the provisions of Section 6003 of this title;

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1 5. Sales from coin-operated devices on which the fee imposed by
2 Sections 1501 through 1512 of this title has been paid;

3 6. Leases of twelve (12) months or more of motor vehicles in
4 which the owners of the vehicles have paid the vehicle excise tax
5 levied by Section 2103 of this title;

6 7. Sales of charity game equipment on which a tax is levied
7 pursuant to the Oklahoma Charity Games Act, Section 401 et seq. of
8 Title 3A of the Oklahoma Statutes, or which is sold to an
9 organization that is:

10 a. a veterans' organization exempt from taxation pursuant
11 to the provisions of paragraph (4), (7), (8), (10) or
12 (19) of subsection (c) of Section 501 of the United
13 States Internal Revenue Code of 1986, as amended, 26
14 U.S.C., Section 501(c) et seq.,

15 b. a group home for mentally disabled individuals exempt
16 from taxation pursuant to the provisions of paragraph
17 (3) of subsection (c) of Section 501 of the United
18 States Internal Revenue Code of 1986, as amended, 26
19 U.S.C., Section 501(c) et seq., or

20 c. a charitable healthcare organization which is exempt
21 from taxation pursuant to the provisions of paragraph
22 (3) of subsection (c) of Section 501 of the United
23 States Internal Revenue Code of 1986, as amended, 26
24 U.S.C., Section 501(c) et seq.;

1 8. Sales of cigarettes or tobacco products to:

2 a. a federally recognized Indian tribe or nation which
3 has entered into a compact with the State of Oklahoma
4 pursuant to the provisions of subsection C of Section
5 346 of this title or to a licensee of such a tribe or
6 nation, upon which the payment in lieu of taxes
7 required by the compact has been paid, or

8 b. a federally recognized Indian tribe or nation or to a
9 licensee of such a tribe or nation upon which the tax
10 levied pursuant to the provisions of Section 349.1 or
11 Section 426 of this title has been paid;

12 9. Leases of aircraft upon which the owners have paid the
13 aircraft excise tax levied by Section 6001 et seq. of this title or
14 which are specifically exempt from such tax pursuant to the
15 provisions of Section 6003 of this title;

16 10. The sale of low-speed or medium-speed electrical vehicles
17 on which the Oklahoma Motor Vehicle Excise Tax levied in Section
18 2101 et seq. of this title has been or will be paid; and

19 11. Effective January 1, 2005, sales of cigarettes on which the
20 tax levied in Section 301 et seq. of this title or tobacco products
21 on which the tax levied in Section 401 et seq. of this title has
22 been paid.

1 SECTION 6. AMENDATORY 68 O.S. 2011, Section 1403, as
2 last amended by Section 2, Chapter 15, O.S.L. 2020 (68 O.S. Supp.
3 2020, Section 1403), is amended to read as follows:

4 Section 1403. A. It is hereby declared to be the purpose of
5 Section 1401 et seq. of this title to provide for the support of the
6 functions of the state and local government of Oklahoma; and for
7 this purpose and to this end, it is hereby expressly provided that
8 the revenues derived hereunder, subject to the apportionment
9 provided in ~~subsection~~ subsections B and C of this section and to
10 the apportionment requirements for the Oklahoma Tax Commission and
11 Office of Management and Enterprise Services Joint Computer
12 Enhancement Fund provided by Section 265 of this title, are hereby
13 apportioned as follows:

14 1. The following amounts shall be paid by the Tax Commission to
15 the State Treasurer and placed to the credit of the General Revenue
16 Fund to be paid out pursuant to direct appropriation by the
17 Legislature:

Fiscal Year	Amount
FY 2004	85.35%
FY 2005	85.14%
FY 2006	85.54%
FY 2007	85.04%
FY 2008 through FY 2022	83.61%
FY 2023 through FY 2027	83.11%

1	FY 2007	4.5%
2	FY 2008 through FY 2020	5.0%
3	FY 2021:	
4	a. for the month beginning July	
5	1, 2020, through the month	
6	ending August 31, 2020	5.0%
7	b. for the month beginning	
8	September 1, 2020, through	
9	the month ending June 30,	
10	2021	3.5%
11	FY 2022	3.75%
12	FY 2023 through FY 2027	5.5%
13	FY 2028 and each fiscal year thereafter	5.0%
14	4. a. except as otherwise provided in subparagraph b of this	
15	paragraph, for the fiscal year beginning July 1, 2015,	
16	and for each fiscal year thereafter, eighty-seven one-	
17	hundredths percent (0.87%) shall be paid to the State	
18	Treasurer to be further apportioned as follows:	
19	(1) thirty-six percent (36%) shall be placed to the	
20	credit of the Oklahoma Tourism Promotion	
21	Revolving Fund, but in no event shall such	
22	apportionment exceed the total amount apportioned	
23	pursuant to this division for the fiscal year	
24	ending on June 30, 2015, and	

1 (2) sixty-four percent (64%) shall be placed to the
2 credit of the Oklahoma Tourism Capital
3 Improvement Revolving Fund, but in no event shall
4 such apportionment exceed the total amount
5 apportioned pursuant to this division for the
6 fiscal year ending on June 30, 2015, and

7 b. any amounts which exceed the limitations of
8 subparagraph a of this paragraph shall be placed to
9 the credit of the General Revenue Fund; and

10 5. For the fiscal year beginning July 1, 2015, and for each
11 fiscal year thereafter, six one-hundredths percent (0.06%) shall be
12 placed to the credit of the Oklahoma Historical Society Capital
13 Improvement and Operations Revolving Fund, but in no event shall
14 such apportionment exceed the total amount apportioned pursuant to
15 this paragraph for the fiscal year ending on June 30, 2015. Any
16 amounts which exceed the limitations of this paragraph shall be
17 placed to the credit of the General Revenue Fund.

18 B. Prior to the apportionments otherwise provided in this
19 section, there shall be apportioned to the Education Reform
20 Revolving Fund of the State Department of Education the following
21 amounts in the following state fiscal years:

22	FY 2019	\$19,600,000.00; and
23	FY 2020 and each year thereafter	\$20,500,000.00.

1 C. For the fiscal year beginning July 1, 2021, and each fiscal
2 year thereafter, the use tax of four and five-tenths percent (4.5%)
3 of the gross receipts, levied by Section 1402 of this title, on use
4 or consumption of public highway electric vehicles that is collected
5 by the Oklahoma Tax Commission under the levy shall be apportioned
6 and placed to the credit of the State Highway Construction and
7 Maintenance Fund created pursuant to Section 1501 of Title 69 of the
8 Oklahoma Statutes.

9 SECTION 7. AMENDATORY 68 O.S. 2011, Section 1404, as
10 amended by Section 5, Chapter 356, O.S.L. 2017 (68 O.S. Supp. 2020,
11 Section 1404), is amended to read as follows:

12 Section 1404. The provisions of Section 1401 et seq. of this
13 title shall not apply:

14 1. In respect to the use of any article of tangible personal
15 property brought into the State of Oklahoma by a nonresident
16 individual, visiting in this state, for his or her personal use or
17 enjoyment, while within the state;

18 2. In respect to the use of tangible personal property
19 purchased for resale before being used;

20 3. In respect to the use of any article of tangible personal
21 property on which a tax, equal to or in excess of that levied by
22 Section 1401 et seq. of this title, has been paid by the person
23 using such tangible personal property in this state, whether such
24 tax was levied under the laws of this state or some other state of

1 the United States. If any article of tangible personal property has
2 already been subjected to a tax, by this or any other state, in
3 respect to its sale or use, in an amount less than the tax imposed
4 by Section 1401 et seq. of this title, the provisions of Section
5 1401 et seq. of this title shall apply to it by a rate measured by
6 the difference only between the rate herein provided and the rate by
7 which the previous tax upon the sale or use was computed. Provided,
8 that no credit shall be given for taxes paid in another state, if
9 that state does not grant like credit for taxes paid in Oklahoma;

10 4. In respect to the use of tangible personal property now
11 specifically exempted from taxation under Oklahoma Sales Tax Code.
12 Provided, for the sale of motor vehicles other than public highway
13 electric vehicles or any optional equipment or accessories attached
14 to motor vehicles other than public highway electric vehicles on
15 which the Oklahoma Motor Vehicle Excise Tax levied pursuant to
16 Sections 2101 through 2108 of this title has been, or will be, paid,
17 the ~~exceptions~~ exemptions shall apply to all but a portion of the
18 levy provided under Section 1402 of this title, equal to one and
19 twenty-five-hundredths percent (1.25%) of the purchase price of such
20 motor vehicles other than public highway electric vehicles.

21 Provided, public highway electric vehicles shall not be exempted
22 from taxation under the Oklahoma Sales Tax Code, exempted from the
23 levy of tax provided under Section 1402 of this title or otherwise
24 exempted from taxation levied pursuant to Sections 1401 through 1411

1 of this title. Provided further, the sale of motor vehicles shall
2 not be subject to any sales and use taxes levied by cities, counties
3 or other jurisdictions of the state;

4 5. In respect to the use of any article or tangible personal
5 property brought into the state by an individual with intent to
6 become a resident of this state where such personal property is for
7 such individual's personal use or enjoyment;

8 6. In respect to the use of any article of tangible personal
9 property used or to be used by commercial airlines or railroads;

10 7. In respect to livestock purchased outside this state and
11 brought into this state for feeding or breeding purposes, and which
12 is later resold; and

13 8. Effective January 1, 1991, in respect to the use of rail
14 transportation cars to haul coal to coal-fired plants located in
15 this state which generate electric power.

16 SECTION 8. AMENDATORY 68 O.S. 2011, Section 2101, as
17 amended by Section 2, Chapter 57, O.S.L. 2016 (68 O.S. Supp. 2020,
18 Section 2101), is amended to read as follows:

19 Section 2101. For the purpose of this article:

20 1. The term "motor vehicle" means and includes every
21 automobile, public highway electric vehicle, truck, truck-tractor,
22 all-terrain vehicle, utility vehicle or any motor bus or any self-
23 propelled vehicle not operated or driven upon fixed rails or tracks
24 or in the air or on water;

1 2. The term "vehicle" means and includes every device in, upon,
2 or by which any person or property is, or may be, transported or
3 drawn, excepting devices moved by human or animal power, when not
4 used upon fixed rails or tracks, or in the air or on water;

5 3. The term "low-speed electrical vehicle" means and includes
6 any four-wheeled electrical vehicle that is powered by an electric
7 motor that draws current from rechargeable storage batteries or
8 other sources of electrical current and whose top speed is greater
9 than twenty (20) miles per hour but not greater than twenty-five
10 (25) miles per hour and is manufactured in compliance with the
11 National Highway Traffic Safety Administration standards for low-
12 speed vehicles in 49 C.F.R. 571.500;

13 4. The term "automobile" means and includes every motor vehicle
14 constructed and used solely for the transportation of persons for
15 purposes other than for hire or compensation;

16 5. The term "motorcycle" means and includes every motor vehicle
17 designed to travel on not more than three wheels other than an all-
18 terrain vehicle;

19 6. The term "truck" means and includes every motor vehicle
20 constructed or used for the transportation of property not falling
21 within the definition of truck-tractor, trailer or semitrailer, as
22 herein defined;

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1 7. The term "truck-tractor" means and includes every motor
2 vehicle of the truck type designed to draw or support the front end
3 of a semitrailer;

4 8. The term "trailer" means and includes any vehicle designed
5 to be drawn by a truck, tractor or a truck-tractor, but supported
6 upon its own wheels;

7 9. The term "semitrailer" means and includes any vehicle
8 designed to be attached to, and having its front end supported by a
9 truck, tractor, or truck-tractor;

10 10. The term "motor bus" means and includes every motor vehicle
11 constructed so as to carry persons, and which is used or rented to
12 carry persons for compensation;

13 11. The term "manufactured home" means a residential dwelling
14 built in accordance with the National Manufactured Housing
15 Construction and Safety Standards Act of 1974, 42 U.S.C., Section
16 5401 et seq., and rules promulgated pursuant thereto and the rules
17 promulgated by the Oklahoma Used Motor Vehicle and Parts Commission
18 pursuant to Section 582 of Title 47 of the Oklahoma Statutes.

19 Manufactured home shall not mean a park model recreational vehicle
20 as defined in Section 1102 of Title 47 of the Oklahoma Statutes;

21 12. The term "farm tractor" means and includes any vehicle of
22 tractor type owned and operated by the purchaser and used
23 exclusively for agricultural purposes;

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1 13. The term "all-terrain vehicle" means and includes every
2 vehicle defined as an all-terrain vehicle in Section 1102 of Title
3 47 of the Oklahoma Statutes;

4 14. The terms "legal ownership" and "legally owned" mean the
5 right to possession, whether acquired by purchase, barter, exchange,
6 assignment, gift, operation of law, or in any other manner;

7 15. The term "person" means and includes natural persons,
8 individuals, partnerships, firms, associations, limited liability
9 companies, corporations, estates, trustees, business trusts,
10 syndicates, this state, any county, city, municipality, school
11 district or other political subdivision of the state, or any
12 corporation or combination acting as a unit or any receiver
13 appointed by any state or federal court; and the use of the singular
14 number shall include the plural number;

15 16. The term "Tax Commission" means the Oklahoma Tax
16 Commission;

17 17. The term "utility vehicle" means every vehicle defined as a
18 utility vehicle in Section 1102 of Title 47 of the Oklahoma
19 Statutes; ~~and~~

20 18. The term "medium-speed electrical vehicle" means any self-
21 propelled, electrically powered four-wheeled motor vehicle, equipped
22 with a roll cage or crush-proof body design, whose speed attainable
23 in one (1) mile is more than thirty (30) miles per hour but not
24 greater than thirty-five (35) miles per hour;

1 19. The term "public highway electric vehicle" means and
2 includes any motor vehicle that is manufactured, sold and acquired
3 primarily for use and driving on public highways, that is a four-
4 wheeled vehicle which is propelled solely or to a significant extent
5 by an electric motor which draws electricity from a battery or other
6 portable sources of electric current and is capable of being
7 recharged from an external source of electricity, and whose normal
8 speed attainable in one (1) mile, without installation, operation,
9 or use of any speed limiter device, is greater than thirty-five (35)
10 miles per hour; and

11 20. The term "public highways" means and includes every road,
12 highway, street, way or place within this state, of whatever nature,
13 generally open to the use of the public as a matter of right for the
14 purposes of vehicular travel, including a toll highway, and
15 including streets and alleys of any town or city, notwithstanding
16 that the same may be temporarily closed for the purpose of
17 construction, reconstruction, maintenance or repair.

18 SECTION 9. AMENDATORY 68 O.S. 2011, Section 2106, as
19 amended by Section 2, Chapter 356, O.S.L. 2017 (68 O.S. Supp. 2020,
20 Section 2106), is amended to read as follows:

21 Section 2106. (a) The excise tax levied by this article is in
22 lieu of all other taxes on the transfer or the first registration in
23 this state of vehicles, including the optional equipment and
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1 accessories attached thereto at the time of sale and sold as a part
2 thereof, except:

3 (1) Annual vehicle registration and license fees;

4 (2) The fee of One Dollar (\$1.00) for the issuance of a
5 certificate of title;

6 (3) Any fee charged under the jurisdiction of the Corporation
7 Commission; and

8 (4) One and twenty-five-hundredths percent (1.25%) of the gross
9 receipts upon which the tax is levied by Section 1354 of this title
10 on sales of motor vehicles other than public highway electric
11 vehicles;

12 (5) Four and five-tenths percent (4.5%) of the gross receipts
13 upon which the tax is levied by Section 1354 of this title on sales
14 of public highway electric vehicles except as otherwise provided in
15 Section 4 of this act; and

16 (6) Four and five-tenths percent (4.5%) of the gross receipts
17 upon which the tax is levied by Section 1402 of this title on use of
18 public highway electric vehicles except as otherwise provided in
19 Section 4 of this act.

20 Provided, the sale of motor vehicles shall not be subject to any
21 sales and use taxes levied by cities, counties or other
22 jurisdictions of the state.

23 (b) This section shall not relieve any new or used motor
24 vehicle dealer or any other vendor of vehicles from liability for

1 the sales tax on all sales of accessories or optional equipment, or
2 parts, which are not attached to, and sold as a part thereof and
3 included in the sale of such vehicles.

4 SECTION 10. This act shall become effective July 1, 2021.

5 SECTION 11. It being immediately necessary for the preservation
6 of the public peace, health or safety, an emergency is hereby
7 declared to exist, by reason whereof this act shall take effect and
8 be in full force from and after its passage and approval.

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10 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
11 02/25/2021 - DO PASS, As Amended and Coauthored.

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