

1 ENGROSSED HOUSE  
2 BILL NO. 1183

By: Grego and Bashore of the  
House

3 and

4 Frix of the Senate

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6 [ revenue - taxation - vehicles - tax - value -  
7 effective date ]

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

11 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2104, as  
12 amended by Section 237, Chapter 282, O.S.L. 2022 (68 O.S. Supp.  
13 2024, Section 2104), is amended to read as follows:

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

21 B. The value of any vehicle, for purposes of the excise tax  
22 levied by Section 2103 of this title, shall be the actual sales  
23 price of such a vehicle ~~before any discounts or credits are given~~  
24 ~~for a trade-in. However, the value of the vehicle prior to the~~

1 subtraction of such discounts or credits for a trade-in shall be  
2 required to be within twenty percent (20%) of the average retail  
3 price value of such vehicle as listed in the automotive reference  
4 material prescribed by Service Oklahoma. The actual sales price of  
5 the vehicle, which total shall be the basis of the motor vehicle  
6 excise tax, as well as the number of tires on the vehicle and the  
7 tire rim diameters, shall be entered on the bill of sale furnished  
8 by the seller to the purchaser, or on such other form as may be  
9 prescribed by Service Oklahoma.

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

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

17 Passed the House of Representatives the 13th day of March, 2025.  
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20 Presiding Officer of the House  
of Representatives

21 Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2025.  
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23 \_\_\_\_\_  
24 Presiding Officer of the Senate