

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 1183

By: Grego

6 AS INTRODUCED

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

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

12 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2104, as
13 amended by Section 237, Chapter 282, O.S.L. 2022 (68 O.S. Supp.
14 2024, Section 2104), is amended to read as follows:

15 A. The value of any motor vehicle, except a manufactured home,
16 for the purposes of the excise tax levied by Section 2103 of this
17 title, shall be determined as of the time the person applying for a
18 certificate of title thereto obtained either ownership or possession
19 of the vehicle, which shall be presumed to be the actual date of the
20 sale or other transfer of ownership, and assignment of the
21 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 minus any trade-in rebates~~
9 received. The actual sales price of the vehicle, which total shall
10 be the basis of the motor vehicle excise tax, as well as the number
11 of tires on the vehicle and the tire rim diameters, shall be entered
12 on the bill of sale furnished by the seller to the purchaser, or on
13 such other form as may be 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.

21
22 60-1-10190 AO 01/08/25
23
24