

CHAPTER 22. BOATS AND MOTORS

Subchapter	Section
1. General Provisions.....	710:22-1-1
3. Dealers	710:22-3-1
5. Procedures for Registration	710:22-5-1
7. Titles	710:22-7-1
9. Excise Tax	710:22-9-1
11. Penalties	710:22-11-1
13. Affidavits and Forms [REVOKED].....	710:22-13-1

[**Authority:** 63 O.S. §§4004, 4030(F), 4102(A), 4204(B), and 4209.2; 68 O.S. §203]

[**Source:** Codified 6-12-92]

CHAPTER 22. BOATS AND MOTORS

SUBCHAPTER 1. GENERAL PROVISIONS.....	1
710:22-1-1. Purpose.....	1
710:22-1-2. Definitions	1
710:22-1-3. Registration generally required	Error! Bookmark not defined.
710:22-1-4. Registration year	2
710:22-1-5. Registration may be prorated; proration periods.....	2
710:22-1-6. Registration and title	2
710:22-1-7. Fee for certificate of title	2
710:22-1-8. Display of permanent number and registration decal.....	2
710:22-1-9. Assignment of new boat or motor to be notarized	3
710:22-1-10. Title transfers; time limitation.....	3
710:22-1-11. Annual renewal of registration [REVOKED].....	3
710:22-1-12. Vessels registered with U.S. Coast Guard.....	3
710:22-1-13. John boats	3
710:22-1-14. Fees and penalties.....	3
710:22-1-15. Military personnel.....	4
710:22-1-16. Rental fleets of houseboats	4
710:22-1-17. State-owned boats or motors.....	4
710:22-1-18. Boy Scouts, Girl Scouts, and Campfire Girls [REVOKED]	4
710:22-1-19. Out-of-state and foreign registered boats and motors [REVOKED]	4
710:22-1-20. Theft of boat or outboard motor; defective boat or outboard motor	4
710:22-1-21. Liens.....	4
710:22-1-22. Commercial canoes	Error! Bookmark not defined.
710:22-1-23. Amphibious vehicles	5
SUBCHAPTER 3. DEALERS	5
710:22-3-1. Boats or motors in dealer's possession; demonstration permits; contest participation	5
710:22-3-2. Boat or motor purchased with out-of-state title	5
710:22-3-3. Tax stamp required upon sale of boat or motor	6
710:22-3-4. Tax stamp required upon assignment to another dealer	6
SUBCHAPTER 5. PROCEDURES FOR REGISTRATION.....	6
710:22-5-1. General provisions [AMENDED AND RENUMBERED TO 710:22-7-4].....	6
710:22-5-2. New boats and/or motors bought in Oklahoma or out-of-state [AMENDED AND RENUMBERED TO 710:22-7-5]	6
710:22-5-3. Used boats and/or motors bought in Oklahoma [AMENDED AND RENUMBERED TO 710:22-7-6].....	6
710:22-5-4. Used boats and/or motors bought out-of-state [AMENDED AND RENUMBERED TO 710:22-7-7].....	6
710:22-5-5. Boats and/or motors brought in from out-of-state [AMENDED AND RENUMBERED TO 710:22-7-8].....	6
710:22-5-6. Homemade boats and boats or motors without HIN or serial numbers	

[AMENDED AND RENUMBERED TO 710:22-7-10]	6
710:22-5-7. Renewal of registration [REVOKED]	7
710:22-5-8. Registration fees	7
710:22-5-9. Registration decals	7
710:22-5-10. Tribal vessel registration information	7
710:22-5-11. Registration renewal notification	8
SUBCHAPTER 7. TITLES.....	9
710:22-7-1. Application for transfers [AMENDED AND RENUMBERED TO 710:22-7-11] ...	9
710:22-7-2. Application for duplicate title [AMENDED AND RENUMBERED TO 710:22-7-12]	9
710:22-7-3. Repossessions [RENUMBERED TO 710:22-7-13]	9
710:22-7-4. General provisions	9
710:22-7-5. New boats or outboard motors purchased in Oklahoma or out-of-state	10
710:22-7-6. Used (previously unregistered) boats or outboard motors purchased in Oklahoma.....	10
710:22-7-7. Used boats and/or outboard motors entering from another titling and/or registering state.....	10
710:22-7-8. Used outboard motors entering from a non-titling and non-registering state	11
710:22-7-9. Ownership Affidavit	11
710:22-7-10. Homemade boats and boats or outboard motors without hull identification or serial numbers.....	11
710:22-7-11. Application for transfers of title	12
710:22-7-12. Application for replacement title	12
710:22-7-13. Repossessions	13
710:22-7-14. Abandoned vessels or outboard motors	13
SUBCHAPTER 9. EXCISE TAX.....	13
710:22-9-1. General provisions	13
SUBCHAPTER 11. PENALTIES	14
710:22-11-1. Penalty on original registration	14
710:22-11-2. Penalty on renewal registration	14
710:22-11-3. Penalty on excise.....	14
SUBCHAPTER 13. AFFIDAVITS AND FORMS [REVOKED]	14
710:22-13-1. Frequently used forms and procedures generally [REVOKED]	14

CHAPTER 22. BOATS AND MOTORS

[Authority: 68 O.S. §203, 63 O.S. §§4004, 4030(D), 4102(A), 4204, and 4209.2]

SUBCHAPTER 1. GENERAL PROVISIONS

710:22-1-1. Purpose

The provisions of this Chapter have been promulgated for the purpose of compliance with the Oklahoma Administrative Procedures Act, 75 O.S. §§250.1 et seq. and to facilitate the administration, enforcement, and collection of taxes and other levies enacted by the Oklahoma Legislature with respect to the Oklahoma Vessel and Motor Registration Act.

[Source: Added at 9 Ok Reg 2149, eff 6-12-92]

710:22-1-2. Definitions

The following words and terms, when used in this Chapter, shall have the following meaning, unless the context clearly indicates otherwise:

"**Commission**" means Oklahoma Tax Commission.

"**DPS**" means Department of Public Safety.

"**HIN**" means hull identification number.

"**MLA**" means Motor Vehicle License Agent.

[Source: Reserved at 9 Ok Reg 2149, eff 6-12-92; Added at 10 Ok Reg 3835, eff 7-12-93]

710:22-1-3. Registration generally required

(a) **General application.** With the exception of subsections (b) and (c) of this section, boats used for transportation on the waters of this State and motors in excess of 10 horsepower are required to be annually registered in the State of Oklahoma.

(b) **Exclusions.** Certain craft as outlined below are not subject to the registration requirements for boats set forth in (a) of this Section:

(1) Light narrow vessels with both ends typically tapered to a sharp point which are propelled solely by its occupants using a single-bladed paddle as a lever without the aid of a fulcrum provided by oarlocks, thole pins, crutches or similar arrangements.

(2) Paddleboats less than eight (8) feet in length designed to be propelled solely by human power through a belt, chain or gears.

(3) Seaplanes on the water.

(c) **Exemptions.** The following boats and/or motors are specifically exempted from the registration requirements of the Oklahoma Vessel and Motor Registration Act.

(1) Boats or motors owned by the United States, a state other than the State of Oklahoma, any agency thereof, or any subdivision of the state unless the boat is used for recreational or rental purposes on Oklahoma waters.

(2) Boats or motors owned by visiting nonresidents which are currently registered in another state and remain in Oklahoma sixty calendar days or less.

(3) Boats or motors from a country other than the United States which remains in Oklahoma sixty calendar days or less.

(4) Boats used exclusively and solely as lifeboats.

(5) Boats used exclusively and solely for racing purposes.

(6) Boats that constitute commercial floatation devices when issued a license by the Grand River Dam Authority pursuant to the provision of the Scenic Rivers Act.

(7) Canoes, kayaks or paddleboats as defined in 63 O.S. Section 4002, provided such vessels are powered only by human power.

(d) Any vessel exempt from the title and registration provisions shall be titled and registered for the purposes of proof of ownership or vessel identification, upon request of the owner. All title and registration fees shall be paid by the owner of the vessel.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 30 Ok Reg 1472, eff 7-1-13; Amended at 37 Ok Reg 2226, eff 9-11-20]

710:22-1-4. Registration year

The boating registration year is July 1 through June 30.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92]

710:22-1-5. Registration may be prorated; proration periods

Original registrations are issued according to date of purchase on new equipment and date of entry for equipment entering the State.

- (1) July 1, through September 30-----Full year Registration
- (2) October 1, through December 30-----3/4 year Registration
- (3) January 1, through March 31-----1/2 year Registration
- (4) April 1, through June 30-----1/4 year Registration

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92]

710:22-1-6. Registration and title

(a) Each boat and outboard motor will be issued a certificate of title and a registration form.

(b) A boat owner must carry the current boat and outboard motor (if applicable) registration in the boat when in operation.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 24 Ok Reg 2353, eff 6-25-2007]

710:22-1-7. Fee for certificate of title

The charge for each boat or outboard motor certificate of title is established by statute. [63 O.S. § 4014]. The applicant will receive a certificate of title and a separate registration. The title will be generated and mailed from a central location established by the Oklahoma Tax Commission.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 24 Ok Reg 2353, eff 6-25-2007]

710:22-1-8. Display of permanent number and registration decal

Unless otherwise provided by statute, every vessel on the waters of this state is to display the permanent number and annual registration decal as assigned by the Oklahoma Tax Commission. The permanent number and registration decal are to be displayed as follows:

- (1) The permanent number must be painted, applied as a decal, or otherwise affixed to both sides of the bow as high above the water line as possible.
- (2) The permanent number must read from left to right on both sides of the bow.

- (3) The permanent number must be in at least three (3) inch high block letters.
- (4) The permanent number must be maintained in legible condition.
- (5) The color of the permanent number must be in contrast to its background.
- (6) Within the permanent number, letters are to be separated from numbers by either a space or a hyphen.
- (7) No other numbers, other than the annual registration decal, may be displayed on either side of the bow.
- (8) The current annual registration decals are to be affixed on both sides of the bow, behind (towards the stern) and in line with the permanent number.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 18 Ok Reg 1327, eff 5-11-01; Amended at 24 Ok Reg 2353, eff 6-25-07]

710:22-1-9. Assignment of new boat or motor to be notarized

Assignments on the **new** boat and motor titles **must** be signed before a notary public.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92]

710:22-1-10. Title transfers; time limitation

The new owner of a new or used boat or outboard motor shall transfer title into his or her name within thirty (30) days of purchase, or otherwise acquiring ownership. Failure to do so within that time period will result in the assessment of delinquent excise tax and registration penalties, as provided by statute.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 24 Ok Reg 2353, eff 6-25-07]

710:22-1-11. Annual renewal of registration [REVOKED]

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Revoked at 24 Ok Reg 2353, eff 6-25-07]

710:22-1-12. Vessels registered with U.S. Coast Guard

All documented vessels (registered with the U.S. Coast Guard) must be registered, but not titled. They must display a current boat sticker on the vessel. The current registration must be carried in the vessel when in operation.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92]

710:22-1-13. John boats

John Boats (narrow, flat bottomed and square ended propelled by a pole, paddle or motor less than 10 H.P.) are required to be titled and registered. Excise tax is assessed in the normal manner.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 18 Ok Reg 1327, eff 5-11-01]

710:22-1-14. Fees and penalties

For boats and motors not registered for two (2) or more years, the registration fees and penalties shall be due only for the current year and one (1) previous year.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92]

710:22-1-15. Military personnel

U.S. Armed Forces service members or their spouses who are residents of Oklahoma, or stationed in Oklahoma, are eligible for an Armed Forces boat or outboard motor registration rate, as set forth by statute. A properly completed U.S. Armed Forces Affidavit (OTC Form 779) is required.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 11 Ok Reg 3487, eff 6-26-94; Amended at 18 Ok Reg 1327, eff 5-11-01; Amended at 34 Ok Reg 2059, eff 9-11-17]

710:22-1-16. Rental fleets of houseboats

Companies that own rental fleets of twenty (20) or more houseboats are entitled to a special registration rate as set forth in the Oklahoma Statutes.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 18 Ok Reg 1327, eff 5-11-01]

710:22-1-17. State-owned boats or motors

Boats or motors owned by the State of Oklahoma or its agencies, shall be registered for a fee prescribed by statute except for boats or outboard motors owned by the Oklahoma Department of Public Safety which shall be registered at no charge.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 18 Ok Reg 1327, eff 5-11-01; Amended at 23 Ok Reg 2814, eff 6-25-06]

710:22-1-18. Boy Scouts, Girl Scouts, and Campfire Girls [REVOKED]

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Revoked at 24 Ok Reg 2353, eff 6-25-07]

710:22-1-19. Out-of-state and foreign registered boats and motors [REVOKED]

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Revoked at 24 Ok Reg 2353, eff 6-25-07]

710:22-1-20. Theft of boat or outboard motor; defective boat or outboard motor

If a new boat or outboard motor is stolen within ninety (90) days from date of purchase or found defective within six (6) months from date of purchase, excise tax and registration fee credit in the amounts paid on the stolen or defective boat or outboard motor, excluding any delinquent penalties paid, shall be applied to the excise tax and registration fee due on a new replacement boat or outboard motor. To verify the theft, a copy of the police report of the theft shall be surrendered. To verify the defect, correspondence from the manufacturer acknowledging the defect will be required.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 24 Ok Reg 2353, eff 6-25-07]

710:22-1-21. Liens

(a) Liens on boats and outboard motors are perfected and released under the same general guidelines and utilizing the same lien entry forms as utilized for filing and releasing liens on motor vehicles. Fees are set forth by statute.

(b) A lien entry form on an out-of-state vessel or outboard motor being registered for the first time in Oklahoma must be prepared and the lien filed if the out-of-state document contains the name of a secured party on its face, or the applicant acknowledges the presence of an active lien. Should documentation be presented which will result in the Oklahoma title being placed on document hold, the applicant is to be asked whether an active lien exists on the boat or outboard motor. If so, the applicant shall also complete an affidavit for out-of-state lien verification.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 10 Ok Reg 3835, eff 7-12-93; Amended at 18 Ok Reg 1327, eff 5-11-01; Amended at 24 Ok Reg 2353, eff 6-25-07]

710:22-1-22. Commercial canoes

Commercial canoes registered through the Grand River Dam Authority must be titled only, but need not be registered at a motor license agency.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92]

710:22-1-23. Amphibious vehicles

Amphibious vehicles are vehicles designed, manufactured and capable of operating on the roadways and waterways of this state. Such vehicles are to be issued two (2) certificates of title, both vehicle and vessel, and are to be concurrently registered as both vehicle and vessel. Only vehicle excise tax levied pursuant to Section 2103 of Title 68 is to be assessed. Both titles are to be assigned and provided to any subsequent owner.

[Source: Added at 33 Ok Reg 1064, eff 8-25-16]

SUBCHAPTER 3. DEALERS

710:22-3-1. Boats or motors in dealer's possession; demonstration permits; contest participation

When registration expires on a used boat or motor with Oklahoma title while in a dealers possession, the boat and motor dealer does not have to renew the registration. The dealer affixes a demonstration permit to the boat or motor when they are used for demonstrating or any other normal business of the dealer. Vessels or motors used for contest participation purposes shall not be subject to the statutory restrictions for demonstration permits issued to licensed dealers.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 22 Ok Reg 1528, eff 6-11-05]

710:22-3-2. Boat or motor purchased with out-of-state title

When a boat and motor dealer purchases a boat or motor with an out of state title, the dealer must apply for an Oklahoma title. Registration of such boat or motor is not required, but use of a demonstration permit may be needed.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92]

710:22-3-3. Tax stamp required upon sale of boat or motor

When a boat and motor dealer sells a new boat or motor the dealer must attach a tax stamp upon the application for certificate of title (OTC Form BM26). For a used boat and motor the stamp will be attached to the reassignment portion of the title. The tax stamp is issued by the county treasurer of the county in which the dealer's primary place of business is located. The tax stamp is in lieu of the dealer's Ad Valorem tax on the inventory of new and used boats and motors.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 18 Ok Reg 1327, eff 5-11-01]

710:22-3-4. Tax stamp required upon assignment to another dealer

The tax stamp is also required upon any dealer to dealer assignment.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92]

SUBCHAPTER 5. PROCEDURES FOR REGISTRATION**710:22-5-1. General provisions [AMENDED AND RENUMBERED TO 710:22-7-4]**

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 24 Ok Reg 2353, eff 6-25-07]

710:22-5-2. New boats and/or motors bought in Oklahoma or out-of-state [AMENDED AND RENUMBERED TO 710:22-7-5]

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 17 Ok Reg 2159, eff 6-11-00; Amended at 18 Ok Reg 1327, eff 5-11-01; Amended at 24 Ok Reg 2353, eff 6-25-07]

710:22-5-3. Used boats and/or motors bought in Oklahoma [AMENDED AND RENUMBERED TO 710:22-7-6]

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 17 Ok Reg 2159, eff 6-11-00; Amended at 24 Ok Reg 2353, eff 6-25-07]

710:22-5-4. Used boats and/or motors bought out-of-state [AMENDED AND RENUMBERED TO 710:22-7-7]

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 17 Ok Reg 2159, eff 6-11-00; Amended at 18 Ok Reg 1327, eff 5-11-01; Amended at 24 Ok Reg 2353, eff 6-25-07]

710:22-5-5. Boats and/or motors brought in from out-of-state [AMENDED AND RENUMBERED TO 710:22-7-8]

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 24 Ok Reg 2353, eff 6-25-07]

710:22-5-6. Homemade boats and boats or motors without HIN or serial numbers [AMENDED AND RENUMBERED TO 710:22-7-10]

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 10 Ok

Reg 3835, eff 7-12-93; Amended at 18 Ok Reg 1327, eff 5-11-01; Amended at 24 Ok Reg 2353, eff 6-25-07]

710:22-5-7. Renewal of registration [REVOKED]

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Revoked at 24 Ok Reg 2353, eff 6-25-07]

710:22-5-8. Registration fees

(a) Boat and outboard motor registration fees are based on the number of years registered and the factory delivered price (not selling price). A selling Oklahoma dealer is to list the manufacturer's original retail factory delivered price of the boat or outboard motor on the application documentation.

(b) A boat or outboard motor registrant has the option at the time of registration of selecting either a one (1) or three (3) year registration period.

(c) In the event a boat or outboard motor has not been registered for several years, only the current registration year and one back registration year, plus applicable delinquent registration penalties, are to be collected.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 22 Ok Reg 1528, eff 6-11-05; Amended at 24 Ok Reg 2353, eff 6-25-07]

710:22-5-9. Registration decals

(a) Upon payment of the registration fee, the applicable registration decal will be issued to each boat and outboard motor registered.

(b) Antique boats may display the registration decal on the left portion of the windshield. In the absence of a windshield, the registration decal may be attached to the certificate of registration, such registration shall be available for inspection when the boat is operated on public waters.

(c) For the purposes of subsection (b), "**antique boat**" is defined as a boat that:

- (1) Is used primarily for recreational purposes; and
- (2) Was manufactured before 1968.

(d) An Affidavit for Replacement License Plate/Decal/Annual Boat/Outboard Motor Decal (OTC Form 797-D) is used to apply for a boat or outboard motor registration decal that has been lost, stolen, or mutilated.

[Source: Added at 17 Ok Reg 2159, eff 6-11-00; Amended at 21 Ok Reg 1128, eff 5-13-04; Amended at 22 Ok Reg 1529, eff 6-11-05; Amended at 24 Ok Reg 2353, eff 6-25-07]

710:22-5-10. Tribal vessel registration information integration

(a) **Information integration process.** Federally recognized Indian tribes registering vessels in this state may provide specific ownership and registration information to the Oklahoma Tax Commission, under parameters established by the Commission. Upon receipt of such properly configured tribal vessel information, the Commission will incorporate it into the general vessel registration database.

(b) **Registration numbers provided to tribe.** To facilitate the reporting of tribal vessel information to the Commission, the Commission shall provide to the tribe a series of vessel registration numbers, to be distributed by the tribe to its vessel registrants. The vessel registration numbers will be assigned to the tribe following receipt by the Commission of the tribe's written request to participate in the vessel registration information reporting program.

(c) **Information required from tribe.** The extent of ownership and registration information provided for each vessel is to be in accordance with regulatory requirements of the United States Coast Guard and is to include:

- (1) Name and complete address of vessel owner;
- (2) Hull Identification Number (HIN) of vessel;
- (3) Vessel Registration Number assigned to the vessel by the tribe;
- (4) Year, make and model of vessel;
- (5) Horsepower of motor, when applicable (i.e. inboard or inboard/outboard);
- (6) Length of vessel, expressed in feet and inches;
- (7) Use, type, hull material, propulsion type and fuel type, provided pursuant to accepted United States Coast Guard terminology and utilizing the Oklahoma Tax Commission's corresponding number coding system;
- (8) Registration expiration, expressed as mmccyy (example: June 2009 = 062009);
- (9) Date of tribal transaction corresponding to the information provided; and
- (10) Tribal name.

(d) **Information format.** The required vessel information is to be provided to the Commission by the tribe in an electronic format outlined by the Commission. The electronic format requirements shall be made available by the Commission in printed form and provided to any requestor. In general, and subject to modification as system processes change, the vessel information is to be configured as follows:

- (1) File Transfer Protocol (FTP) transmission format; and
- (2) Flat file; text format; fixed block records.

(e) **Information reporting schedule.** Within ninety (90) days of being provided vessel registration numbers by the Commission, the tribe will provide to the Commission an electronic copy of the tribe's complete current vessel registration file. Thereafter, updates to the file are to be provided to the Commission by the tribe at least every thirty (30) days. At the option of the tribe, the file updates may contain either the entire vessel file, intended to completely replace all earlier information submitted by the tribe, or contain only vessel records that have been changed/updated since submission of the previous file.

(f) **Records correction.** It shall be the responsibility of the tribe to immediately provide to the Commission corrections to any inaccurate vessel information previously submitted to the Commission.

(g) **File records retention.** The Commission will retain individual tribal vessel registration information in the database until the registration for any vessel reflects a delinquent expiration of at least six (6) months.

(h) **Failure to properly report.** It shall be the responsibility of the tribe to report vessel information under the conditions outlined above. Should a tribe fail to comply with the information reporting guidelines outlined above, the Commission may, at its discretion, delete the tribe's vessel information from the Commission computer file and/or deny requests of the tribe for additional vessel registration numbers.

[Source: Added at 26 Ok Reg 267, eff 11-12-08 (emergency); Amended at 26 Ok Reg 2328, eff 6-25-09]

710:22-5-11. Registration renewal notification

(a) **Notification options.** Boat and outboard motor registrants may choose from the following three (3) registration expiration notification methods.

(1) **Mail notification.** Registrants may choose to receive mailed renewal notices, for an additional fee set by statute, by advising the registering tag agency of their choice and paying the applicable fee. If renewing by mail, the registrant may indicate their choice on the renewal form and remit the applicable fee. Armed Forces personnel eligible for the reduced military registration fee set forth in 63 OS § 4021 may continue to receive mailed boat/motor renewal notices at no charge. If the mail notification fee is not remitted by the registrant, no notice will be mailed. Failure to receive the mailed notification shall not relieve the taxpayer from their responsibility to timely renew their registration(s).

(2) **Email notification.** Registrants may choose to receive an email renewal notification, at no charge, by either signing up for email notification via the Commission's online renewal website; or by advising the registering tag agency of their choice and providing to the agent an email address to which the notification is to be sent; or by indicating the email option and providing an email address to which the notification is to be sent on the mail-in renewal registration notice. Email notification will supersede any other type of registration expiration notification. Failure to receive the email notification shall not preclude the taxpayer from their responsibility to timely renew their registration(s).

(3) **No notification.** Registrants may choose to receive no notification by advising the registering tag agency of their choice, or by indicating their choice on the mail-in registration renewal notice.

(b) **Motor license agent responsibility.** It shall be the duty of motor license agents to advise all in-person registrants of their renewal notification options and process the chosen options per Commission guidelines. When the taxpayer chooses the email reminder notification option, the agent shall obtain the taxpayer's email address to which the notification is to be sent and enter that email address to the Commission's registration system in the manner prescribed by the Commission.

[Source: Added at 28 Ok Reg 933, eff 6-1-11; Amended at 29 Ok Reg 522, eff 5-11-12; Amended at 33 Ok Reg 1064, eff 8-25-16]

SUBCHAPTER 7. TITLES

710:22-7-1. Application for transfers [AMENDED AND RENUMBERED TO 710:22-7-11]

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 10 Ok Reg 3835, eff 7-12-93; Amended at 17 Ok Reg 2159, eff 6-11-00; Amended at 18 Ok Reg 1327, eff 5-11-01; Amended at 24 Ok Reg 2353, eff 6-25-07]

710:22-7-2. Application for duplicate title [AMENDED AND RENUMBERED TO 710:22-7-12]

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 10 Ok Reg 3835, eff 7-12-93; Amended at 18 Ok Reg 1327, eff 5-11-01; Amended at 24 Ok Reg 2353, eff 6-25-07]

710:22-7-3. Repossessions [RENUMBERED TO 710:22-7-13]

[Source: Added at 17 Ok Reg 2159, eff 6-11-00; Amended at 24 Ok Reg 2353, eff 6-25-07]

710:22-7-4. General provisions

OAC 710:22-7-5 through 710:22-7-10 describe the documentation required to apply for an original Oklahoma title to a boat or outboard motor. Upon review and approval of the titling documentation, the motor license agent is to assign the applicable registration number and record on the application form.

[Source: Added at 24 Ok Reg 2353, eff 6-25-07]

710:22-7-5. New boats or outboard motors purchased in Oklahoma or out-of-state

The following documentation is required to issue an original Oklahoma title to a new boat and/or outboard motor bought in Oklahoma or out-of-state:

- (1) Notarized Manufacturers Statement of Origin. Should no model year be reflected on the Manufacturers Statement of Origin, the year of manufacture, or equivalent date, if termed otherwise, reflected on that Statement will be utilized as the model year in the Oklahoma title record files. An exception to this guideline may be considered upon receipt and review of a letter from the manufacturer, not the dealership, identifying the vessel or outboard motor by serial number and clarifying its model year.
- (2) Completed Application for Certificate of Title for a Boat or Outboard Motor (OTC Form BM-26), with a tax stamp attached if purchased new in Oklahoma. Boats and outboard motors require separate application forms.
- (3) Verification of hull identification or serial number of the vessel/motor (OTC Form BM-10).

[Source: Added at 24 Ok Reg 2353, eff 6-25-2007; Amended at 19 Ok Reg 2035, eff 7-1-08]

710:22-7-6. Used (previously unregistered) boats or outboard motors purchased in Oklahoma

A boat or outboard motor used only on private waters is exempt from titling and registration. The following documentation is required when application is made for an original Oklahoma title to such a boat and/or outboard motor:

- (1) Completed Application for Certificate of Title for a Boat or Outboard Motor (OTC Form BM-26).
- (2) Notarized statement from owner (previous owner if ownership change), stating the boat/outboard motor was previously operated only on private waters.
- (3) Verification of hull identification or serial number of the vessel/motor (OTC Form BM-10).

[Source: Added at 24 Ok Reg 2353, eff 6-25-07]

710:22-7-7. Used boats and/or outboard motors entering from another titling and/or registering state

The following documentation is required to issue an original Oklahoma title to a used boat and/or outboard motor entering from another titling and/or registering state:

- (1) If same owner: The out-of-state title or, if registration-only state, the out-of-state registration.
- (2) If new owner: The assigned out-of-state title, or, if registration-only state, the out-of-state registration and a notarized bill of sale from the registered owner, identifying the boat/ outboard motor by hull identification/serial number.
- (3) Completed Application for Certificate of Title for a Boat or Outboard Motor (OTC Form BM-26).
- (4) Verification of hull identification or serial number of the vessel/motor (OTC Form BM-10).

[Source: Added at 24 Ok Reg 2353, eff 6-25-07]

710:22-7-8. Used outboard motors entering from a non-titling and non-registering state

(a) The following documentation is required to issue an original Oklahoma title to a used outboard motor entering from a state that does not title or register outboard motors:

- (1) If new owner: A notarized bill of sale identifying the outboard motor by serial number.
- (2) Completed Application for Certificate of Title for a Boat or Outboard Motor (OTC Form BM-26).

(b) Upon receipt of the above, the motor license agent shall contact the Oklahoma Tax Commission Motor Vehicle Division for review and title issuance approval.

[Source: Added at 24 Ok Reg 2353, eff 6-25-07]

710:22-7-9. Ownership Affidavit

The Affidavit of Boat/Outboard Motor Ownership (Form 753-BM) may be utilized in applying for an Oklahoma title to a boat or outboard motor when the boat/outboard motor has been previously registered in a titling and/or registering state (including Oklahoma) and the applicant has an ownership assignment document (i.e., bill of sale) identifying the boat/outboard motor by hull identification number (HIN)/serial number, but is unable to contact seller for proper and complete documentation.

- (1) Applicant is to submit a completed Vehicle Information Request (OTC Form 769), including a notation of the last state in which the boat/outboard motor was registered, and the applicable fee to a motor license agent or the Motor Vehicle Division.
- (2) The motor license agent and the Motor Vehicle Division will conduct a records search. If contradictory ownership information is discovered in Oklahoma or another state, the Ownership Affidavit application will be rejected and returned to the taxpayer with a notation of the source state of the contradictory ownership information. If no contradictory ownership record is found, title issuance may be approved.

[Source: Added at 24 Ok Reg 2353, eff 6-25-07]

710:22-7-10. Homemade boats and boats or outboard motors without hull identification or serial numbers

(a) Only the Oklahoma Department of Public Safety is authorized to assign and affix Oklahoma assigned hull identification numbers (HIN) to boats and serial numbers to outboard motors.

- (b) To obtain an assigned HIN or serial number, the owner must submit the items set out in (1) and (2) of this subsection to the Motor Vehicle Division of the Tax Commission:
- (1) Proof of ownership, evidenced by:
 - (A) A notarized bill of sale;
 - (B) An assigned certificate of title;
 - (C) An out-of-state registration; or
 - (D) In the case of a homemade boat, a statement listing the cost of materials purchased for use in construction of the boat, and an estimate of labor costs.
 - (2) A completed Application for Certificate of Title for a Boat or Outboard Motor (OTC Form BM-26).
- (c) Upon review and approval of the documents submitted, the Motor Vehicle Division will complete OTC Form 717, which must be provided to the Department of Public Safety (DPS) by the applicant, in order to have the boat inspected.
- (d) The DPS officer will perform an inspection and, if approved, will assign and affix an OKZ number to the boat or an OKM number to the outboard motor.
- (e) The DPS officer will complete DPS Form TRW 112496REV2, giving the original and a copy to the applicant.
- (f) The applicant must then submit all documents, from both the Motor Vehicle Division of the Tax Commission and from DPS, to a motor license agent or to the Tax Commission for issuance of a title and registration.
- (g) A copy of DPS Form TRW 112496REV2 and a copy of the Oklahoma Registration must be carried with the boat and/or outboard motor when in operation on the water.

[Source: Added at 24 Ok Reg 2353, eff 6-25-07]

710:22-7-11. Application for transfers of title

- (a) **Documents required.** The following documentation is required to transfer ownership of a boat or outboard motor currently titled in Oklahoma:
- (1) An assigned and notarized Oklahoma certificate of title, and
 - (2) Verification of hull identification or serial number of the vessel/motor (OTC Form BM-10) if the Oklahoma title does not have the verification on the back.
- (b) **Current registration required to transfer.** Current registration is required before a transfer of ownership may be completed.
- (c) **Assigned title lost.** If the assigned title is lost, application for a transfer title may be made by completing an Application for Transfer When Assigned Title Is Lost (OTC Form 777). The applicant is to complete the form, reflecting the same information as shown on the reverse side of the lost assigned title. The completed form must be accompanied by proof of ownership, such as a notarized Bill of Sale, Sales Contract and lien filing, or cancelled check to the former owner, showing the HIN or serial number of the boat or outboard motor.
- (d) **Deceased owner.** When the record owner is deceased, the documentary guidelines applicable to vehicles, as outlined under *OAC 710:60-5-77*, are to be applied.

[Source: Added at 24 Ok Reg 2353, eff 6-25-07]

710:22-7-12. Application for replacement title

- (a) **Procedure for obtaining a replacement certificate of title.** An Application for Replacement Certificate of Title for Vehicle/Boat/Motor (OTC Form 701-7) is to be used when a boat or outboard motor owner has lost the certificate of title. Only the record owner may make such application. The applicant shall produce proper identification at the time of application.
- (b) **Changes in replacement certificate of title limited to address correction.** No information, other than the address, may be changed when issuing a replacement title.
- (c) **Current registration required.** Registration must be current in Oklahoma before a replacement title may be issued. A replacement title may be issued without current Oklahoma registration to a former resident who has relocated to another state and the title is mailed to the out-of-state address.

[Source: Added at 24 Ok Reg 2353, eff 6-25-07]

710:22-7-13. Repossessions

Each vessel or outboard motor repossessed by a mortgagee is assessed a standard repossession fee in addition to the title processing fee. This repossession fee is in lieu of all applicable vessel or outboard motor excise taxes and registration fees. Upon payment of the repossession fee and title processing fee, a repossession title will be issued and any non-current registration will be brought current for no additional fee. The repossession registration will reflect an expiration corresponding with the current vessel/outboard motor registration year period.

[Source: Added at 24 Ok Reg 2353, eff 6-25-07]

710:22-7-14. Abandoned vessels or outboard motors

When a boat or outboard motor is found abandoned with no known owner, the finder may apply for ownership by submitting a statement of facts to the Oklahoma Tax Commission, detailing where, when and under what circumstances the boat or outboard motor was found abandoned. The Commission will forward the appropriate information to the Oklahoma Department of Public Safety and request their inspection of the boat or outboard motor. Upon completion of the inspection and issuance of a DPS letter of clearance, the Commission will issue titling instructions to the applicant.

[Source: Added at 26 Ok Reg 2328, eff 6-25-09]

SUBCHAPTER 9. EXCISE TAX

710:22-9-1. General provisions

- (a) **Date due; penalty.** Excise tax, as levied by Section 4103 of Title 63, is due at the time of transfer of legal ownership or possession of a boat or an outboard motor and must be paid within thirty (30) days of such date. After the thirtieth (30th) day, a penalty is to be collected in addition to the tax due. A daily penalty will accrue until the tax is paid. However, the penalty is not to exceed the amount of the tax due.
- (b) **Determination of taxable value.** The taxable value, for excise tax purposes, of a new boat or outboard motor is the manufacturer's original retail delivered price of the boat or outboard motor. The taxable value for used boats or outboard motors is depreciated, based on the age of the boat or outboard motor, as provided by statute.

(c) **Rate on sale of new boat or outboard motor by dealer.** A new boat or outboard motor sold for the first time will always be assessed the first year rate, regardless of the model year. If resold during the same year, the second year rate is assessed.

(d) **Rates generally; determination of model year.** In all other cases, the excise tax rate is based on the model year and the year in which the title is assigned. In determining the number of years, include the model year, year of assignment, and each year in between.

(e) **Exemptions.** Certain transactions and transfers of title, as enumerated in Section 4106 of Title 63, are exempt from the assessment of excise tax.

(f) **Exceptions.** Amphibious vehicles, concurrently titled as both vehicle and vessel, are to be assessed only vehicle excise tax levied pursuant to Section 2103 of Title 68.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 18 Ok Reg 1327, eff 5-11-01; Amended at 24 Ok Reg 2353, eff 6-25-07; Amended at 33 Ok Reg 1064, eff 8-25-16]

SUBCHAPTER 11. PENALTIES

710:22-11-1. Penalty on original registration

New boats and/or motors must be registered within thirty (30) days from the date of assignment on the MSO or Bill of Sale. If not, a Twenty-five Dollar (\$25.00) penalty is due; provided, in no event shall the penalty exceed the fee.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92]

710:22-11-2. Penalty on renewal registration

Boat and motor registrations expire June 30 of each year. The month of July is a grace period. On August 1, the penalty of Twenty-five Cents (\$.25) per day begins for a period of three (3) months, (August, September and October). On November 1, a Twenty-five Dollar (\$25.00) penalty is due. However, the penalty on a renewal will never be more than the regular renewal fee.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92]

710:22-11-3. Penalty on excise

This tax is due within thirty (30) days from the date of assignment on the MSO or Certificate of Title. If not, a penalty of Twenty-five Cents (\$.25) per day will be collected in addition to the tax due, but cannot exceed the original amount due.

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92]

SUBCHAPTER 13. AFFIDAVITS AND FORMS [REVOKED]

710:22-13-1. Frequently used forms and procedures generally [REVOKED]

[Source: Added at 8 Ok Reg 3301, eff 7-8-91 (emergency); Added at 9 Ok Reg 2149, eff 6-12-92; Amended at 10 Ok Reg 3835, eff 7-12-93; Amended at 18 Ok Reg 1327, eff 5-11-01; Revoked at 24 Ok Reg 2353, eff 6-25-07]