CHAPTER 60. MOTOR VEHICLES

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[**Authority:** 47 O.S. §§ 6-101(Q), 1105.4, 1105.5, 1109, 1113, 1113.2(E), 1140, 1146, 1149, 1151, 1151.3(A) and 1151.4(A); 68 O.S. §§203 and 2110(D)]

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CHAPTER 60. MOTOR VEHICLES

[**Authority:** 47 O.S. §§113A(C), 1120, 1133.1, 1137.1, 1140, 1146, 1149; 68 O.S. §§203, 2110(B)]

SUBCHAPTER 1. GENERAL PROVISIONS

710:60-1-1 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 registration, licensing, transfer and operation of motor vehicles within this state.

710:60-1-2 Definitions [RESERVED]

710:60-1-3. Confidentiality of motor vehicle information

(a) **Procedure for release of vehicle and lien information.** Vehicle and lien information may be released only to qualified requestors upon completion of a Vehicle Information Request form and remittance of the statutory fee. Qualified requestors of recurring data from the motor vehicle system database must complete the "Service Contract for Purchase of Oklahoma Motor Vehicle Registration (MVR) Database" with the Tax Commission. Upon acceptance of the contract, the requested data may be provided at the appropriate processing fee established by the Commission. Requests for unique (one time) large data files from the motor vehicle system database may be made by submitting the appropriate request for information to the Oklahoma Tax Commission, Motor Vehicle Division for review. Upon approval, the requested data may be provided at the appropriate processing fee established by the Commission.

(b) **Who may obtain vehicle and lien information.** Vehicle and lien information may be released to:

(1) The current owner;

(2) An individual, on behalf of the current owner, with written authorization;

(3) A licensed wrecker or towing service, for notification to owners;

(4) A legitimate business, for purposes of:

(A) Verifying the accuracy of personal information submitted to the business by the individual to whom the requested information pertains; or

(B) Obtaining correct information for purposes of preventing fraud by, pursuing legal remedies against, or recovering on a debt or security interest against, the individual to whom the requested information pertains;

(5) A requestor who is to use the information in conjunction with a civil, criminal, administrative, or arbitral proceeding in a federal, state, or local court or agency, or before any self-regulatory body. Use may include service of process, investigation in anticipation of litigation, and the execution or enforcement of a judgment or order;

(6) A requestor, pursuant to an order of any court;

(7) An insurer or insurance support organization;

(8) A licensed private investigative agency or licensed security service, for purposes permitted by 47 O.S. § 1109(A);

(9) A governmental or law enforcement agency, or a court, for use in an official function;

(10) Any person compiling and publishing motor vehicle statistics, provided that names and addresses of individuals shall not be disclosed;

(11) Any motor vehicle manufacturer or an authorized representative thereof, in connection with matters of motor vehicle or driver safety and theft, motor vehicle emissions, motor vehicle product alterations, recalls or advisories, performance monitoring of motor vehicles, motor vehicle parts and dealers, motor vehicle market research activities, including survey research, and removal of non-owner records from the original owner records of motor vehicle manufacturers; or,

(12) For use in connection with the operation of private toll transportation facilities.

(13) For furnishing the name and address of all commercial entities who have current registrations of any particular model of vehicle; provided, this exception shall not allow the release of personal information pursuant to the provisions of the Driver's Privacy Protection Act, 18 U.S.C. §§ 2721 through 2725.

(c) **Insurance information release.** Insurance information, including insurer and policy number, may be released to a law enforcement officer investigating an accident pursuant to 47 O.S. § 10-104, or to a licensed Oklahoma wrecker service, when that information is needed to establish responsibility for wrecker fees.

(d) **Penalties for the release of prohibited information.** The release of any information not specifically authorized by statute, as described in subsections (b) and (c) of this Section, is strictly prohibited, and may be subject to penalties enumerated in 47 O.S. § 1109(J).

(e) **Penalties pursuant to the Driver's Privacy Protection Act.** In addition to penalties provided under state law, certain provisions of federal law, under the Driver's Privacy Protection Act, may apply.

(1) Any person who violates the Driver's Privacy Protection Act (DPPA) is subject to criminal prosecution as provided in 18 U.S.C.A. § 2721, et seq.

(2) Any person who violates the Driver's Privacy Protection Act (DPPA) is subject to civil penalties of actual damages not less than $2,500.00; punitive damages, reasonable attorneys' fees, litigation costs, and such other relief the court determines to be appropriate.

(3) Any state agency violating the Driver's Privacy Protection Act (DPPA) is subject to a civil penalty of not more than $5,000.00 for each day of substantial noncompliance.

(f) **Types of information released.** The form, formats, media, and sources of information provided under this Section may be available for a statutorily provided fee:

(1) Current ownership or lienholder information may be provided to qualified requestors by the Oklahoma Tax Commission and motor license agents.

(2) Computer-generated title history information may be provided by the Oklahoma Tax Commission.

(3) Archived title history information may be provided by the Oklahoma Tax Commission.

(4) Certified microfilm title history may be provided by the Oklahoma Tax Commission.

(5) Upon presentation of a completed Vehicle Information Request Form and remittance of the applicable fee, a duplicate transaction receipt may be generated and provided to the owner of record reflected on the transaction by the Oklahoma Tax Commission or a motor license agent.

(g) **Certain information release to motor license agents.** When required in the performance of their duties, motor license agents may request and receive from the Motor Vehicle Division copies of submitted documentation relating to a transaction performed at their agency at no charge. A

motor license agent may not assess any fee to a taxpayer for acquiring and/or providing to the taxpayer any such documentation provided at no charge to the motor license agent by the Division. A motor license agent requesting copies of documentation from a transaction completed at another motor license agency is to be assessed the research fee provided for by 47 O.S. § 1109(B). In that event, the actual cost assessed the agent by the Division may be passed on to the requesting taxpayer. The agent may not assess any additional fee for that record research and/or retrieval service.

(h) **Motor license agent access to vehicle records**. Motor license agents are prohibited from accessing and/or disclosing any vehicle ownership or lienholder information contained within the computer files or other records of the Oklahoma Tax Commission, except as required in the course of performing their designated duties. Any unwarranted access to and/or disclosure of such confidential information shall be considered a breach of state and federal statutory confidentiality restrictions, enumerated above, and shall constitute grounds for revocation of the motor license agent's appointment.

[**Source:** Added at 15 Ok Reg 2821, eff 6-25-98; Revoked at 16 Ok Reg 2650, eff 6-25-99; Added at 18 Ok Reg 878, eff 2-23-01 (emergency); Added at 18 Ok Reg 1340, eff 5-11-01; Amended at 19 Ok Reg 1849, eff 6-13-02; Amended at 20 Ok Reg 2173, eff 6-26-03, Amended at 22 Ok Reg 1551, eff 6-11-05; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 32 Ok Reg 1363, eff 8-27-15]

SUBCHAPTER 3. REGISTRATION AND LICENSING

PART 1. GENERAL PROVISIONS

710:60-3-10. General registration information

(a) **Motor vehicles to be registered; license tag required; title.** Every motor vehicle, except salvage and junked vehicles, vehicles on used car dealer's lots for sale and vehicles assigned to charitable organizations licensed through the Oklahoma Secretary of State's office, is required to be registered and a license tag displayed on the rear bumper. The type of registration required depends on the type of vehicle and, in some cases, its use. A vehicle cannot be registered without an Oklahoma title or proof that such Oklahoma title exists and is in the name of the registrant. Proof of previous year's registration must be obtained before renewing registration on any non-salvaged vehicle. A current mail-out registration notice is considered proof for either purpose.

(b) **Expiration; renewal; early renewal.** Registration may not be renewed before the first day of the month preceding expiration.

(c) **Registration and licensing of leased vehicle.** An individual leasing a vehicle may make application for any special tag or registration rate that he or she is entitled to. A copy of the lease agreement, listing the applicant as lessee, must be submitted and attached to the Oklahoma Tax Commission's copy of the paperwork.

(d) **Information required from registrant.** Upon every application for registration of a vehicle in this state, the vehicle owner shall provide to the registering motor license agent the following information:

(1) The driver license number of the vehicle owner, if the owner is an individual; or

(2) The Federal Employer Identification Number of the owner if such owner is not an individual.

(e) **Proper entry of required information.** It shall be the duty of the registering motor license

agent to properly enter the driver license number or Federal Employer Identification Number of the vehicle owner in the Motor Vehicle computer file record at time of registration of the vehicle.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 10 Ok Reg 3843, eff 7-12-93; Amended at 17 Ok Reg 2160, eff 6-11-00; Amended at 19 Ok Reg 2063, eff 7-1-08; Amended at 27 Ok Reg 2293, eff 7-11-10; Amended at 36 Ok Reg 1227, eff 8-11-19]

710:60-3-11. Determining number of years registered

(a) **Procedure for determining years of registration.** To determine the year of registration fee to be assessed, refer to the date the vehicle was originally sold, if possible. When the date first sold is unknown and the year of registration is not available on the Motor Vehicle computer system, the registration year will be determined by subtracting the model year of the vehicle from the registration expiration year. For example, a 2000 model being registered to expire in 2005 would be assessed the fifth (5th) year rate (2005 - 2000 = 5). An exception to this policy would be when a previously titled one year old vehicle is entering the state. (2004 model being registered to expire in 2005). In that instance, second (2nd) year registration fee should be assessed.

(b) **Limited application; procedure not applicable to excise tax**. The above procedure will be used only when the date first sold of a vehicle is unknown and unavailable.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 22 Ok Reg 1551, eff 6-11-05]

710:60-3-12. Staggered registration

(a) **Staggered registration procedures**. All vehicles, except manufactured homes, special mobilized machinery, and vehicles registered by installment, purchased new or brought in from another state will be registered on a staggered basis. The month of expiration in the following year will be shown on the monthly decal issued with the tag. The registration expires on the last day of the month in which the vehicle was originally purchased or brought into the state, unless otherwise requested by registrant.

(b) **Adjustment of expiration month**. The new owner of a vehicle previously registered in Oklahoma may adjust the registration expiration month upon their initial registration of the vehicle. If the vehicle's registration has expired, the new owner may adjust the expiration month at the time the ownership is transferred. If the vehicle's registration is current at the time ownership is transferred, the new owner may adjust the expiration month either at the time the ownership is transferred, or upon their subsequent initial registration renewal. The purchaser of a new vehicle or the owner of a vehicle brought in from another state may establish the registration expiration month upon initial registration. A registration may not be issued for less than three months or more than fifteen months.

(c) **Expiration month decal.** Every license plate issued in conjunction with a staggered registration shall display a monthly decal indicating the month of expiration of the registration.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 21 Ok Reg 1137, eff 5-13-04; Amended at 27 Ok Reg 2293, eff 7-11-10; Amended at 29 Ok Reg 532, eff 5-11-12 Amended at 35 Ok Reg 2085, eff 9-14-18]

710:60-3-13. Non-staggered registration

(a) **Calendar year registrations**. Vehicles registered under the Installment Registration Plan (1/2 yr. tags), and Manufactured Homes are registered on a calendar year basis (December expiration).

(b) **Registration and tax may be prorated**. The following quarterly periods in which a vehicle is purchased or enters the state determines the portion of a full year registration and tax due.

(1) December 1 through March 31 - Full Year tax due
(2) April 1 through June 30 - 3/4 Year tax due - Monthly rate times 9
(3) July 1 through September 30 - 1/2 Year tax due - Monthly rate times 6
(4) October 1 through November 30 - 1/4 Year tax due - Monthly rate times 3

(c) **No credit in excess of new registration fee**. In no case will credit be made on the unused portion of a registration in excess of the new registration fee.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 21 Ok Reg 1137, eff 5-13-04]

710:60-3-14. Transfer of ownership registration

Fee generally due on transfer of title; exceptions. A transfer of ownership registration fee is due when transferring any Oklahoma title with the following exceptions:

(1) Name changes (same person only). This exemption would not apply to adding or dropping a name.
(2) Salvage vehicles - including going into salvage
(3) Licensed Oklahoma used dealers
(4) Manufactured homes
(5) Commercial trailers
(6) Political subdivision of the state
(7) Repossessions
(8) Charitable organization licensed through the Oklahoma Secretary of State's Office
(9) Unrecovered-theft vehicles

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 17 Ok Reg 2160, eff 6-11-00; Amended at 21 Ok Reg 1137, eff 5-13-04; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 26 Ok Reg 2344; eff 6-25-09]

710:60-3-15. Procedure for changing type of registration

(a) **Surrender of registration and tag**. When the type of registration on a vehicle is to be changed (Commercial tag in lieu of a farm tag, etc.) the applicant is to surrender all copies of registration and tag being exchanged to the motor license agent.

(b) **New registration and tag issued for new classification; adjusted fee and credits**. The agent will issue a new registration and tag, basing the registration fee applicable to the new type of tag for the portion of the registration period remaining less credit, if any, for the old tag for the portion of the registration period remaining.

(c) **No refunds available; credit limited to one exchange**. If credit allowed on the previous registration exceeds the license and registration fee due on the registration being issued, no refund will be made. Credit will be allowed on one exchange of tags only. If subsequent exchanges are made, full fee for the portion of the year remaining will be due.

(d) **Back taxes and penalties based on new classification**. If back taxes and penalties are due upon changing from one type of registration to another where the tax rate differs, back taxes and penalties shall be based on the rate in effect during the time the vehicle was not tagged, using the new type of classification.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92]

710:60-3-16. Mail-order registration renewal permitted in delinquency period [REVOKED]

[**Source:** Revoked at 19 Ok Reg 1849, eff 6-13-02]

710:60-3-17. Liability insurance

(a) **Insurance information**. The owner of a motor vehicle to be registered or titled in this state must provide current liability insurance information prior to the processing of his registration, unless otherwise provided. When registering a motor vehicle, the owner must certify the existence of insurance coverage for the vehicle by providing a motor license agent or other registering agency necessary information from the current owner's insurance verification to allow confirmation of coverage through the online verification system. The motor license agent shall allow submission of such proof of insurance from a licensed insurance producer or customer service representative via electronic mail to the person registering the vehicle. The information shall include the name of the insurance carrier or identification number issued by the National Association of Insurance Commissioners to the current insurance carrier authorized to do business in this state and the policy number applicable to the vehicle being registered.

(b) **Electronic insurance verification.** In cooperation with the Oklahoma Department of Public Safety and the Oklahoma Insurance Department, the Commission shall provide an online electronic liability insurance verification system and instruct motor license agents in its use. No vehicle subject to electronic liability insurance verification shall be registered in this state without current insurance coverage having been verified by that electronic system, unless an exception is warranted per guidelines established by the Commission. Whenever a motor license agent grants an exception to electronic verification, the agent shall maintain in his or her files, for a period of no less than two (2) years, a full record of the reason for that exception and make available for inspection by the Commission, or any other qualified requestor, documentation sufficient to justify that exception.

(c) **Applicable only to motor vehicles**; **vehicles not in use**. Only motor vehicles are subject to the liability insurance verification process described herein. Owners of vehicles not in use at the time of registration may register their vehicle upon filing a Non-Use Affidavit in a manner prescribed by the Commission.

(1) The yearly validation decal issued to the owner of a vehicle who has filed a Non-Use Affidavit in lieu of liability insurance verification will be a decal of a separate and distinct color from all other yearly decal types. It shall be the owner's responsibility to obtain insurance if such vehicle is put into service at a later time.

(2) The owner of the vehicle is not required, upon putting the vehicle back in service, to purchase another registration decal indicative of liability insurance coverage. If the owner chooses to purchase another registration decal, insurance verification will be required, as well as payment of a replacement tag/decal fee, and the insurance verification fee.

(d) **Exceptions to insurance verification requirements**. The following shall not be subject to insurance verification at time of registration.

(1) Any vehicle owned or leased by the Federal or State Government or any agency or political subdivision thereof.

(2) Any vehicle bearing the name, symbol, or logo of a business, corporation or utility on the exterior and which is in compliance with the provisions of the Compulsory Insurance Law

according to records of the Corporation Commission which reflect a deposit or fleet policy.

(3) Any vehicle authorized for operation under a permit number from the Interstate Commerce Commission or the Oklahoma Corporation Commission.

(4) Any licensed taxicab.

(5) Any vehicle held for sale by a licensed Used Car Dealer.

(6) Applicant for a duplicate Oklahoma title, provided registration renewal is not required.

(7) Applicant for title (only) to a vehicle to be later registered under the International Registration Plan.

(8) All-terrain vehicles, utility vehicles and off-road motorcycles.

(e) **Exceptions to electronic insurance verification.** The following are subject to insurance verification at time of registration, but exempt from the electronic verification process:

(1) Vehicles covered by commercial or fleet insurance policies.

(2) Vehicles owned by actively serving military personnel who are either Oklahoma residents stationed out of state, or out-of-state residents stationed in Oklahoma.

(f) **Processing fee authorized**. The motor license agent is authorized to charge a fee for processing insurance verification or a Non-Use Affidavit upon registration of a motor vehicle.

(g) **Military personnel insurance verification.** Members of the United States Armed Forces may furnish a vehicle insurance policy or bond from an out-of-state insurance company indicating compliance with the liability insurance requirements of the Oklahoma Vehicle License and Registration Act. If the service person is an out-of-state resident who is stationed in Oklahoma, the form must be from Oklahoma or from the service person's state of residence, as indicated on the U.S. Armed Forces Affidavit. If the service person is a resident of Oklahoma, the form must be either an Oklahoma form, or a form from the state in which the service person is currently stationed.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 15 Ok Reg 2821, eff 6-25-98; Amended at 19 Ok Reg 1849, eff 6-13-02; Amended at 22 Ok Reg 1552, eff 6-11-05; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 27 Ok Reg 2293, eff 7-11-10; Amended at 33 Ok Reg 1081, eff 8-25-16; Amended at 35 Ok Reg 2085, eff 9-14-18]

710:60-3-18. Credit for excise tax and registration on theft of vehicle; defective vehicle

(a) **Theft of vehicle**. If a new vehicle is stolen within 90 days of purchase, credit will be allowed on the excise tax and registration fee for a new replacement vehicle. A police report of the theft is required.

(b) **Vehicle certified as defective**. If a new vehicle is certified by the manufacturer as defective within 6 months of purchase, credit will be allowed on the excise tax and registration fee for a new replacement vehicle. A statement from the manufacturer is required. Any manufacturer reacquiring or assisting a dealer or lienholder in reacquiring a motor vehicle registered in this state shall retitle the vehicle pursuant to the guidelines outlined in *OAC* 710:60-5-62.

(c) **Procedure for obtaining credit**.

(1) Credit will be allowed for the full amount paid upon the initial registration of the original vehicle in this State. The credit amount will not be prorated for period of time the original vehicle was in use. Excise tax may be credited down to no charge. Registration fee may be credited down to a minimum charge.

(2) Credit will not be allowed for any late penalties paid.

(3) No refund will be given if credit from original vehicle exceeds amount due on replacement.

(4) Both rules apply only to the original purchaser of a new vehicle. If a transfer of ownership

occurs before the vehicle loss, no credit will be allowed. The policies do apply, however, to an original out-of-state purchaser who moves to Oklahoma.

(5) Motor license agents are required to contact the Motor Vehicle Division for authorization before allowing credit on a replacement vehicle. The Division shall ensure any defective vehicle was properly titled pursuant to the guidelines outlined in *OAC* 710:60-5-62.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 27 Ok Reg 2293, eff 7-11-10]

710:60-3-19. License plate transfer [REVOKED]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Revoked at 36 Ok Reg 1227, eff 8-11-19]

710:60-3-20. Display of vehicle license plates

(a) Vehicle license plates shall be firmly affixed to the rear of the vehicle, provided however, trucks registered under the International Registration Plan shall have the plates firmly attached to the front.

(b) Trucks with a gross vehicle weight rating exceeding 26,000 pounds may have the plates firmly attached to the front or rear.

(c) Vehicle license plates shall be a affixed and displayed in such a manner that the letters and numerals shall be read from left to right parallel to the ground.

(d) No vehicle license plate may be displayed in an inverted or reversed position, or in such a manner that the letters and numerals are not readily identifiable.

(e) No vehicle license plate may be displayed in this state, regardless of where such vehicle is registered, which has been covered, overlaid, or otherwise screened with any material, whether such material is clear, translucent, tinted, or opaque.

[**Source:** Amended at 11 Ok Reg 1353, eff 3-10-94 (emergency); Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 21 Ok Reg 1137, eff 5-13-04; Amended at 22 Ok Reg 1552, eff 6-11-05]

710:60-3-21. Lost, stolen or mutilated tags and decals

(a) **Procedures upon the loss, theft, or damage to tag or decal**. In the event of loss, mutilation, or destruction of a license plate and/or decal, an "Affidavit for Replacement Tag and/Or Decal" (797D) must be completed by the applicant. The affidavit will not be required if issuing a new tag when renewing an annual registration or when issuing a new tag due to a vehicle class change.

(b) **When additional fee is due.** If a new tag and/or decal is requested at the time of transfer or annual registration renewal and is not needed due to vehicle class change, an additional replacement fee is to be charged.

(c) **Replacement fee.** In no event shall the replacement license plate and/or decal fee be more than the annual registration fee for the license plate and/or decal being replaced.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 19 Ok Reg 1849, eff 6-13-02; Amended at 22 Ok Reg 1552, eff 6-11-05; Amended at 27 Ok Reg 2293, eff 7-11-10]

710:60-3-22. Charitable organization vehicle registration

(a) Vehicles donated to a charitable organization licensed through the Oklahoma Secretary of State's Office are exempt from delinquent registration fees, excise tax, and penalties. The charitable

organization is responsible only for a title fee, when applicable.
(b) Should ownership of a vehicle on which delinquent taxes are due be assigned to a licensed charitable organization and subsequently reassigned back to the donor, all delinquent taxes and fees again become due.
(c) Organizations entitled to a specific exemption from the Secretary of State charitable organization registration requirements pursuant to 18 OS § 552.4 may, upon confirmation of that exemption by the Motor Vehicle Division of the Oklahoma Tax Commission, receive and assign ownership of donated vehicles in the same manner as registered charitable organizations.
(d) A nonprofit charitable organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), and which accepts donations of used motor vehicles previously titled in Oklahoma to be subsequently transferred to another owner, upon the qualifying organization providing sufficient documentation of its tax-exempt status, may obtain from the Oklahoma Tax Commission charitable nonprofit organization license plates for demonstrating, transporting or test-driving donated vehicles, provided that no organization shall possess or use at any one time more than eight (8) such plates.

[**Source:** Added at 17 Ok Reg 2160, eff 6-11-00; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01; Amended at 22 Ok Reg 1553, eff 6-11-05; Amended at 31 Ok Reg 2436, eff 9-12-14; Amended at 34 Ok Reg 2079, eff 9-11-17]

710:60-3-23. Tornado registration fee credit

Credit will be allowed towards the Oklahoma registration fee of a vehicle which is a replacement for a properly registered vehicle destroyed by a tornado in 2013, or any subsequent year, for which a Presidential Major Disaster Declaration was issued. Credit will be allowed on a vehicle which is a replacement for a vehicle destroyed by tornado in calendar years 2012 and 2013 for which no Presidential Major Disaster Declaration was issued. The credit will be prorated to an amount equal to the fee for the number of months remaining on the registration for the destroyed vehicle, as of the date of loss. No excess credit may be refunded. Proof of loss of the destroyed vehicle must ordinarily be provided by the registrant, i.e., a letter or other documentation from the insurance company, identifying the vehicle and confirming its loss. If such documentation is unavailable, the Motor Vehicle Division may be contacted for consideration of an alternative or exception to the documentary requirement.

[**Source:** Added at 20 Ok Reg 2173, eff 6-26-03; Amended at 21 Ok Reg 1137, eff 5-13-04; Amended at 31 Ok Reg 2436, eff 9-12-14; Amended at 32 Ok Reg 1363, eff 8-27-15]

710:60-3-24. Tire recycling fee collection by motor license agents

Used tire recycling fees are to be collected by the Motor Vehicle Division and motor license agents upon the initial registration or titling of a vehicle in this state, as provided by statute. In addition to the statutorily authorized audits and reviews of motor license agent operations conducted by the Tax Commission, such collections are subject to inspection by the Department of Environmental Quality.

[**Source:** Added at 19 Ok Reg 2063, eff 7-1-08; Amended at 26 Ok Reg 2344; eff 6-25-09; Amended at 29 Ok Reg 532, eff 5-11-12; Amended at 35 Ok Reg 2085, eff 9-14-18]

710:60-3-25. U.S. Armed Forces personnel registration

(a) **Eligibility for registration rate.** Vehicles and manufactured homes owned by actively serving members of the U.S. Armed Forces, including reservists and members of the National Guard, or their spouses, are eligible for a special registration rate, under the conditions outlined below:

(1) Vehicles owned by qualifying service members, or their spouses, who are either residents of, or assigned to duty in Oklahoma.

(2) The vehicle may not be used in any trade or business, or for any commercial purpose.

(3) Manufactured homes owned by an out-of-state resident service member assigned to duty in Oklahoma.

(4) Manufactured homes located out of state and owned by an Oklahoma resident service member. Manufactured homes located in Oklahoma and owned by Oklahoma service members are not eligible for the special military registration rate.

(5) The reduced registration fee does not apply to vehicles owned by retired members of the Armed Forces.

(b) **Affidavit required**. A properly completed U.S. Armed Forces Affidavit must be presented by the applicant.

(1) The affidavit requires the signature of the service person, or their spouse, ***and*** the signature of an officer for the organization to which the service person is assigned. In lieu of certification by an officer, the applicant may submit copies of written orders documenting that the service member, guardsman, or reservist is actively serving at the time of application for registration.

(2) An Oklahoma resident stationed in another state due to an official military assignment may authorize a designated representative to register his/her vehicle(s) on their behalf. A completed U.S. Armed Forces Affidavit is required.

(3) Oklahoma resident service members assigned to duty outside of this state due to official assignment of the U.S. Armed Forces or Oklahoma National Guard are entitled to a waiver of delinquent registration penalties for the duration of the out-of-state assignment and up to sixty (60) days following the end of that assignment. The delinquent penalty waiver section of the U.S. Armed Forces Affidavit may be utilized to certify eligibility for the referenced statutory registration penalty waiver.

(c) **Transfer of ownership**. When a vehicle currently registered at the reduced rate is sold by a service member to a purchaser who does not qualify for the rate, the purchaser must register the vehicle from the date of ownership assignment at the appropriate registration classification. If the vehicle is sold to another service person qualifying for the special rate, the purchaser may transfer title into his/her name with no additional registration fee, upon presentation of a properly completed U.S. Armed Forces Affidavit.

[**Source:** Added at 26 Ok Reg 2344; eff 6-25-09; Amended at 28 Ok Reg 1839, eff 6-25-11; Amended at 34 Ok Reg 2079, eff 9-11-17; Amended at 35 Ok Reg 2085, eff 9-14-18]

710:60-3-26. Online registration renewal

(a) **Online registration renewal process**. The Commission shall design and implement a web-based online registration renewal process. Owners of eligible vehicle types may utilize the online service to renew the registration of the vehicle. Additional transaction types may be added to the online system, as appropriate.

(b) **Online email notification**. Renewing a registration via the Commission's online renewal process will automatically result in an email notification being sent out upon that registration's expiration. The online system will also provide an independent email sign-up function for taxpayers choosing to receive future email notification of their registration expiration(s). Email notification will supersede any other type of registration expiration notification. Failure to receive the email notification shall not relieve the taxpayer from their responsibility to timely renew their registration(s).

(c) **Selection of motor license agent or Commission**. The online registration renewal system will include a step where the registrant shall select between any motor license agent in the state and the Tax Commission to complete the processing of their registration renewal.

(1) **Motor license agent notification**. Following selection by a registrant, the motor license agent will be sent notification of the pending web transaction(s).

(2) **Motor license agent web transaction processing timeframe**. The selected motor license agent shall complete the web transaction by the end of the business day following their selection by the registrant. If not completed by that time, the transaction will be returned to the Commission for processing. If the initial processing due date falls on a weekend or state holiday, an extension will be granted to the end of the following business day.

[**Source:** Added at 28 Ok Reg 1839, eff 6-25-11]

710:60-3-27. Registration renewal notification

(a) **Notification options**. Vehicle registrants may choose from the following two (2) registration expiration notification methods. Failure to receive either type of notification shall not relieve the taxpayer from their responsibility to timely renew their registration(s).

(1) **Mail notification**. Registrants may choose to receive mailed renewal notices.

(2) **Email notification.** Registrants may choose to receive an email renewal notification by either registering via the Commission online renewal website; 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 indicating the email option and providing an email address to which the notification is to be sent on the mail-in registration renewal notice. Renewing a registration via the Commission's online renewal process will automatically result in an email notification being sent out upon that registration's expiration. Email notification will supersede any other type of registration expiration notification.

(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 into the Commission's registration system in the manner prescribed by the Commission.

[**Source:** Added at 28 Ok Reg 1839, eff 6-25-11]

710:60-3-28. License plate remains with owner

(a) **General provisions.** Effective July 1, 2019, Oklahoma no longer allows a motor vehicle license plate to remain with the vehicle when the vehicle is sold, traded or transferred. The

registration license plate and certificate of registration shall be issued to, and remain in the name of, the owner of the vehicle registered and the license plate shall not be transferable between motor vehicle owners.

(b) **Registration procedures.** When a vehicle is sold or transferred in the state, the following registration procedures apply:

(1) **Vehicle owner.** Any vehicle owner who sells, trades, or transfers a vehicle must remove the license plate from the vehicle and either:

(A) Retain the plate,

(B) Transfer the plate to a newly acquired vehicle of the same registration classification for which no additional registration fee is due for the remainder of the current registration period pursuant to authorization of the Oklahoma Tax Commission or a motor license agent, or

(C) Transfer the plate to a newly acquired vehicle of the same registration classification but different registration year requiring payment of additional registration fees.

(2) **Vehicle buyer.** In the event the owner of a license plate purchases, trades, exchanges or otherwise acquires a vehicle for which a license plate has been issued during the current registration period, and the license plate has not been removed by the previous owner in accordance with this Section, the new owner of the vehicle shall remove and return the license plate to the Tax Commission or a motor license agent. If the license plate has expired, the new owner may surrender the license plate to the Tax Commission or motor license agent.

(c) **Calculation of registration fee.** The registration fee due for the newly acquired vehicle to which a plate is transferred will be prorated based on the full registration months remaining on the transferred plate at the time of assignment.

(d) **Refund ineligibility.** The plate owner shall not be entitled to a refund under the following circumstances:

(1) When the registration fee for the vehicle to which the plate is transferred is less than the registration fee for that vehicle to which the license plate was last assigned, or

(2) When the owner does not have or does not acquire another vehicle to which the license plate may be transferred.

(e) **Title, registration and tax/fee payment requirements.** The new owner of a motor vehicle must within thirty (30) calendar days from the date of vehicle purchase or acquisition make application to title and register the vehicle by the transfer to, or purchase of, a license plate for the newly acquired vehicle with the Tax Commission or motor license agent and pay excise and sales taxes and applicable title and registrations fees in addition to any delinquent taxes, fees, interest and penalty associated with the plate as provided by law.

(f) **Penalty.** Delinquent registration penalty begins to apply on the thirty-first (31st) day following assignment of ownership accruing at $1.00 per day, to a maximum penalty assessment of $100.00 (100 days).

(g) **Vehicle operation.** A vehicle purchased with the license plate having been removed may be lawfully operated on the streets and roadways without number plates for a maximum of five (5) days from the date of acquisition or purchase if a dated notarized bill of sale is carried, for possible presentation to law enforcement, in the vehicle during the five (5) days. Vehicles purchased from a licensed motor vehicle or used motor vehicle dealer may be operated thirty (30) days from the date of acquisition pursuant to issuance of a temporary license tag by the

licensed dealer. See 710:60-3-56.
(h) **Vehicle transferring from deceased spouse.** A surviving spouse, desiring to operate a vehicle devolving from a deceased spouse, shall present an application for certificate of title to the Tax Commission or motor license agent in his or her name within thirty (30) days of obtaining ownership. The Tax Commission or motor license agent shall then transfer the license plate to the surviving spouse.

[**Source:** Added at 36 Ok Reg 1227, eff 8-11-19]

PART 3. PENALTIES

710:60-3-30. New vehicles purchased by Oklahoma residents

(a) **General provisions**. Delinquent registration penalty begins to apply on the thirty-first (31st) day following assignment of ownership. For most vehicle types, penalty accrues at $1.00 per day, to a maximum penalty assessment of $100.00 (100 days).
(b) **Manufactured homes; commercial trucks and truck tractors**. Manufactured homes, commercial trucks and commercial truck tractors, are assessed a penalty equal to the registration fee less the administrative fee, if not registered within thirty (30) days from the assignment date.
(c) **No penalty on initial registration of commercial trailers**. There is no late registration penalty on the initial registration of a commercial trailer in this state. Penalties do apply, however on the registration fee due upon transfer of ownership and on excise tax.
(d) **Due dates which fall on non-business days**. A waiver may be granted if the 30th day falls on a Saturday, Sunday or a holiday and the vehicle is registered on Monday, or on the next regular business day following a holiday.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended 23 Ok Reg 2838, eff 6-25-06; Amended at 27 Ok Reg 2293, eff 7-11-10]

710:60-3-31. Used vehicles purchased out-of-state by an Oklahoma resident

If not registered within thirty (30) days of the vehicle's entry into this state, delinquent registration penalties apply in the amounts described under *OAC* 710:60-3-30(a) and (b).

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 27 Ok Reg 2293, eff 7-11-10]

710:60-3-32. Used vehicle brought to Oklahoma from another titling jurisdiction

(a) **Used vehicle brought in by owner moving to Oklahoma**. When the owner of a vehicle becomes employed in this state, the vehicle is deemed to be subject to tax in this state and, within thirty (30) days from the date of employment, shall be registered in this state upon the same terms and conditions that resident owners are required to register such vehicles in this state. However, the owner of a vehicle who is employed in this state and commutes daily from an adjoining state shall be exempt from the provisions in this section. The penalty for failure to register the vehicle in the manner provided shall be an amount equal to the registration fee less the administrative fee.
(b) **Out-of-state or Indian tribal documentation reflecting Oklahoma address**. When an out-of-state or federally-recognized Indian tribal title or registration is presented in application for an Oklahoma title by an owner whose name(s) is (are) reflected on that document with an

Oklahoma address, proof of former residency in that other state, or membership in that tribe, will be required No such proof will be required if the out-of-state or tribal title has been assigned to another party. When required, if out-of-state residency/tribal membership cannot be verified, delinquent registration fees and penalties will be assessed, based on the issuance date of the out-of-state or tribal documentation.

(1) Examples of out-of-state residency verification: Out-of-state driver license; Voter registration card; Tax return (property or income); Utility bills in the name of the vehicle owner.

(2) Examples of Indian Tribal membership verification: Identification card or certificate of tribal membership issued by tribe; Bureau of Indian Affairs (BIA) identification card; Letter from tribe verifying membership; Branded membership statement on the tribal title, verifying tribal membership of the listed owner(s).

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 23 Ok Reg 2838, eff 6-25-06; Amended at 32 Ok Reg 1363, eff 8-27-15]

710:60-3-33. Vehicles purchased from a used car or used travel trailer dealer

Delinquent registration penalty begins to apply on the thirty-first (31st) day following assignment of ownership, in the amounts described under *OAC* 710:60-3-30(a) and (b).

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 27 Ok Reg 2293, eff 7-11-10; Amended at 35 Ok Reg 2085, eff 9-14-18; Amended at 36 Ok Reg 1227, eff 8-11-19]

710:60-3-34. Transfer of ownership fee [REVOKED]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 27 Ok Reg 2293, eff 7-11-10; Amended at 35 Ok Reg 2085, eff 9-14-18; Revoked at 36 Ok Reg 1227, eff 8-11-19]

710:60-3-35. Renewal registrations

(a) **General renewal provisions; grace period; due dates; maximum amount**. All registrations expire the last day of the month shown on the registration. For the purpose of registration renewal, the following month is considered a grace month during which no penalty accrues. For most vehicle types, delinquent registration penalty begins to accrue the 1st day of the following month, in the amount described under 710:60-3-30(a).

(b) **Commercial trucks and tractors above 8,000 lbs. declared laden weight**. Commercial trucks and tractors with a declared laden weight in excess of 8,000 lbs., shall become delinquent one month after their expiration date. A daily penalty accrues for one month. Thereafter, the penalty will equal 30% of the annual fee or the minimum as set forth by statute, whichever is greater.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 27 Ok Reg 2293, eff 7-11-10]

710:60-3-36. Manufactured homes on used dealers' lots

A manufactured home on a used dealer's lot on January 1st of any year is exempt from Ad Valorem assessment but must be titled and registered for the full year. Failure to do so before February 1st of that year results in a delinquent registration penalty assessment in the amount

described under *OAC* 710:60-3-30(a).

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 27 Ok Reg 2293, eff 7-11-10]

710:60-3-37. Waiver of penalties

(a) **Annual registration required generally**. A vehicle must be registered yearly, whether in use or not. If an owner fails to do so, fees and penalties are due for the current year and one previous year.

(b) **Waiver of penalty for certain armed forces personnel.** Oklahoma resident armed forces personnel stationed outside of this state due to official assignment of the US armed forces or Oklahoma National Guard are exempt from the assessment of delinquent registration penalties for the duration of that assignment and for a period of sixty (60) days following that assignment. A completed Armed Forces Affidavit (OTC Form 779), including the delinquent penalty waiver section, is required.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01; Amended at 19 Ok Reg 1849, eff 6-13-02; Amended at 28 Ok Reg 1839, eff 6-25-11; Amended at 30 Ok Reg 1861, eff 7-11-13]

PART 5. DEALERS

710:60-3-50. New dealer temporary registration

(a) **Procedure for temporary registration of new vehicle**. A new motor vehicle dealer may register a new vehicle, designated for personal use by any individual, for a period of four (4) months. No excise tax due.

(b) **Temporary license plate**. A non commercial tag and decal will be issued for four (4) months at the first year rate from the date of registration. This tag is non renewable, and a vehicle may be registered in this manner only once.

(c) **Return of temporary plate after first use**. When the vehicle is returned to the dealer by the individual using it, whether at the end of the 4 month period or during it, the dealer shall pull the tag from the vehicle and mail the tag to the Motor Vehicle Division, Audit Section. The tag is valid only for that vehicle and cannot be placed on another vehicle.

(d) **Procedure upon sale of vehicle**. When the dealer sells the vehicle, he will complete the MSO and a new application for title with the tax stamp affixed. A new original title will be issued to the assignee. First year tag and excise will be due at that time.

(e) **Sale or transfer to another dealer**. If the vehicle is sold or transferred to another dealer during the 4 month registration period, the license plate must be removed and returned to the Oklahoma Tax Commission as outlined above. No credit or refund will be allowed on these tags.

(f) **Environmental Awareness license plate.** A four (4) month Environmental Awareness license plate is available, in addition to the regular license plate fees (4 month).

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 12 Ok Reg 2931, eff 7-14-95]

710:60-3-51. Dealer's license and demo plates

(a) **Renewal; penalties**. All Dealer's License and Demo Plates are to be renewed before December

31 of each year. Any renewal application accepted after December 31 shall be assessed a daily penalty for one month (January 1 - January 31), thereafter the penalty shall be an amount equal to the renewal fee, less the administrative fee.

(b) **Environmental Awareness license plate.** New or used dealers wishing to show support for environmental awareness may apply for their dealers' number to be printed on the Environmental Awareness license plate.

(c) **Applications**. New motorized Demo plates and licenses, and non-motorized demo plates and license dealer applications will be issued by and returned to the Oklahoma Tax Commission, Dealer's License Section.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96]

710:60-3-52. New motorized dealer

(a) **Application**. The plate application and plates are issued through the Dealer License Section of the Oklahoma Tax Commission.

(b) **Licensing by Oklahoma Motor Vehicle Commission**. Before accepting an application for NEW dealer Demo Plate license, the applicant must be licensed for each location by the Oklahoma Motor Vehicle Commission.

(c) **Additional plates**. If additional plates are required, an application must be completed.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96]

710:60-3-53. New and used trailer dealer license

All new and used travel trailer dealer and commercial trailer dealer licenses are issued by the Oklahoma Tax Commission, Dealer's License Section. Each of these is a separate license and allows the licensee to operate as a dealer in that specific type of trailer at that location only. All new trailer dealers must provide the Oklahoma Tax Commission with copies of sales contracts or franchise agreements with the manufacturer of each type of trailer sold. All applications and remittances should be returned to the Dealer License Section, Oklahoma Tax Commission. New and used manufactured home dealers are licensed by the Oklahoma Used Motor Vehicle and Parts Commission.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96]

710:60-3-54. Used vehicle dealer's registration policy

(a) **Used vehicles acquired from other states**. Used vehicles from other states, acquired for resale by Oklahoma used dealers require an Oklahoma title in the dealership's name. No registration is required. Used motor vehicles acquired from other states by licensed Oklahoma motor vehicle dealers may either be titled in the dealership's name, or ownership may be reassigned by the dealership on the out-of-state title. When reassigning an out-of-state title, the motor vehicle dealer must satisfy the inspection and dealer reassignment provisions of 47 O.S. § 1105. Oklahoma dealers may reassign on another state's reassignment sheet only when ownership was assigned to the Oklahoma dealer by a dealer in that other state, on that other state's reassignment sheet. No notarization of an Oklahoma dealer's reassignment is required if the title, or reassignment sheet,

being reassigned is from a non-notary state.

(b) **Exemption from transfer registration fee; revenue stamps required**. Used vehicle dealers are exempt from the transfer registration fee when getting a transfer title in their name. However, each time a used dealer makes an assignment, a revenue stamp must be attached on the back of the Oklahoma title. Commercial trailer dealers or manufactured home dealers are not required to attach tax stamps.

(c) **Removal of out-of-state license plates**. If a dealer obtains a vehicle with an out-of-state tag, it should be removed. Beginning July 1, 2019, dealers should remove out-of-state plates and Oklahoma license plates from any vehicles they have in inventory.

(d) **Procedure upon sale of vehicle**. When a used dealer sells a vehicle, he or she shall advise the owners to title and register the vehicle within thirty (30) days.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 22 Ok Reg 1553, eff 6-11-05; Amended at 26 Ok Reg 2344; eff 6-25-09; Amended at 30 Ok Reg 1861, eff 7-11-13; Amended at 35 Ok Reg 2085, eff 9-14-18; Amended at 36 Ok Reg 1227, eff 8-11-19]

710:60-3-55. Used motor vehicle dealer license plate

The application for a used motor vehicle dealer license plate and the license plate are issued through the Oklahoma Tax Commission, Dealer License Section. Before accepting an application for a used motor vehicle dealer plate, the applicant must be licensed for each location by the Oklahoma Used Motor Vehicle and Parts Commission.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 19 Ok Reg 2063, eff 7-1-08]

710:60-3-56. New and used vehicle dealer temporary license plate

(a) **Design and printing of dealer temporary license plate.** Acquisition of motor vehicle dealer temporary license plates shall be the responsibility of the licensed dealer. The temporary license plate shall be designed in a size similar to the permanent Oklahoma license plate, but of a weatherproof plastic-impregnated substance.

(b) **Design approval required.**

(1) Approval by the Oklahoma Used Motor Vehicle and Parts Commission is required for the used dealer temporary license plate design.

(2) Approval by the Oklahoma Motor Vehicle Commission is required for the new dealer temporary license plate design.

(3) Used commercial trailer and travel trailer dealers must comply with the design requirements approved by the Oklahoma Used Motor Vehicle and Parts Commission.

(4) New commercial trailer and travel trailer dealers must comply with the design requirements approved by the Oklahoma Motor Vehicle Commission.

(c) **Placement of dealer temporary license plate on vehicle.** The temporary license plate shall be placed on the vehicle at the location provided for the permanent license plate. Provided, the purchaser of a new cab and chassis truck may place the temporary license plate in the rear window.

(d) **Issuance of temporary license plate**. Upon purchase of a vehicle from a licensed Oklahoma dealer, except by another licensed dealer, a temporary license plate is to be completed by the selling

dealer and placed on the vehicle at the location provided for the permanent license plate.

(e) **Time periods valid**. The temporary license plates are valid for thirty (30) days following purchase.

(f) **Information required to be shown on temporary license plate.** The temporary license plate will show:

(1) The license number issued to the dealer each year by the Oklahoma Tax Commission, Oklahoma Used Motor Vehicle and Parts Commission, or Oklahoma Motor Vehicle Commission;

(2) Date the motor vehicle, commercial trailer, or travel trailer was purchased; and

(3) The company name of the selling dealer.

(g) **Use restricted.** The temporary license plates are to be used only for the purpose outlined by statute. Dealers must use their metal dealer plates for demonstrating, transporting or other normal business on any vehicle that does not have a current Oklahoma license plate.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 10 Ok Reg 3843, eff 7-12-93; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 19 Ok Reg 2063, eff 7-1-08; Amended at 26 Ok Reg 2344; eff 6-25-09]

710:60-3-57. New powersports vehicle dealer

Following confirmation of dealer licensing approval by the Motor Vehicle Commission, the Dealer License Section of the Oklahoma Tax Commission will assign an appropriate powersports dealer license number upon receipt of a properly completed application.

[**Source:** Added at 31 Ok Reg 2436, eff 9-12-14]

PART 7. NONCOMMERCIAL VEHICLES

710:60-3-70. Noncommercial vehicles

Annual registration fee amounts are based on the number of years the vehicle has been registered. Registration fees for the following vehicle types are determined by this method.

(1) **Automobiles**. **"Automobiles"** includes noncommercial trucks and vans and nonagricultural trucks.

(2) **Travel trailers.** Travel trailers are any vehicular portable structure built on a chassis and used as a temporary dwelling for travel, recreational or vacation use. The dimensions of a travel trailer cannot exceed 40 feet in length (including hitch or coupling) or 8 feet in width.

(3) **Motorcycles**. Motorcycles are defined as those vehicles designed and constructed to travel on not more than three (3) wheels, having a saddle or a single seat for the use of the rider.

(4) **Recreational vehicles. "Recreational vehicle"** means every vehicle which is built on or permanently attached to a self-propelled motor chassis or chassis cab which becomes an integral part of the completed vehicle and is capable of being operated on the highways. In order to qualify as a recreational vehicle pursuant to this subsection such vehicle shall be permanently constructed and equipped for human habitation, having its own sleeping and kitchen facilities, including permanently affixed cooking facilities, water tanks and holding tank with permanent toilet facilities. Recreational vehicle shall not include manufactured homes or any vehicle with portable sleeping, toilet and kitchen facilities which are designed to

be removed from such vehicle. Effective November 1, 2016, recreational vehicle includes park model recreational vehicles, as defined in 47 O.S. § 1102.

(5) **Moped**. A "moped" is any motor-driven cycle with a motor producing no more than two brake horsepower and which is not capable of propelling the vehicle at a speed in excess of thirty (30) miles per hour on level ground. If an internal combustion engine is used, the displacement shall not exceed fifty (50) cubic centimeters, and the moped shall have a power drive system that functions directly or automatically without clutching or shifting by the operator after the drive system is engaged. Mopeds are subject to all the provisions of the Motor Vehicle License and Registration Act. No dealer's license is required to sell them. If sales tax was paid upon purchase, no excise tax should be assessed when titling.

(6) **Dirt bikes, minibikes, all-terrain vehicles (3 & 4 wheelers), and golf carts**. Dirt bikes, minibikes, all-terrain vehicles (3 & 4 wheelers), and golf carts are not street legal and are not to be titled and tagged for street or highway use in Oklahoma. All-terrain vehicles and off-road motorcycles meeting the criteria outlined in *OAC* 710:60-3-140 are subject to titling and registration, as therein specified. Golf carts owned by the Oklahoma Tourism and Recreation Department may be operated on streets and highways located within the boundaries of a state park by employees of the Department, or by employees of an independent management company on behalf of the Department.

(7) **Autocycle**.

(A) An autocycle means any motor vehicle with the following:

(i) A seat or saddle for the use of each rider;

(ii) Three wheels in contact with the ground, but excluding a tractor;

(iii) A combustion engine with a piston or rotor displacement of one hundred fifty cubic centimeters (150 cu cm) or greater;

(iv) For each occupant, safety belts or safety shoulder harnesses which shall be of a type and shall be installed pursuant to 49 C. F. R., Section 571.208 et seq.;

(v) All equipment required by the provisions of Article II et seq. of Chapter 12 of Title 47 of the Oklahoma statutes, with respect to equipment on vehicles.

(B) An autocycle shall be issued an autocycle license plate. The plate is available in either a standard-size or motorcycle-size configuration. Issuance of a motorcycle-size autocycle plate does not signify designation of an autocycle as a motorcycle for any purpose.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01; Amended at 19 Ok Reg 1849, eff 6-13-02; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 26 Ok Reg 2344; eff 6-25-09; Amended at 33 Ok Reg 1081, eff 8-25-16; Amended at 34 Ok Reg 2079, eff 9-11-17; Amended at 35 Ok Reg 2085, eff 9-14-18]

PART 9. COMMERCIAL VEHICLES

710:60-3-90. [RESERVED]

[**Source:** Reserved at 9 Ok Reg 2151, eff 6-12-92]

710:60-3-91. Commercial trucks and truck tractors

(a) **Basis of registration**. Commercial Trucks and Truck Tractors are registered on the basis of

combined laden weight. Commercial trucks registered for 15,000 lbs. or less are registered on a combination of age and combined laden weight of the vehicle. Combined laden weight is the combined weight of a vehicle when fully equipped for use and the cargo or payload transported thereon. The registered laden weight of a wrecker or tow vehicle is the gross weight of the wrecker or tow vehicle alone, without any inclusion of weight for a vehicle towed by the wrecker or tow vehicle. The combined laden weight declared for the purposes of registration is at the discretion of the registrant, provided that in no event may the figure be less than the unladen weight of the vehicle fully equipped for use.

(b) **Minimum weight for truck tractors; minimum fee**. The minimum weight allowed on a truck tractor is 15,000 lbs., with no reduction in the annual registration fee for number of years registered.

(c) **Display of commercial status; inspections**. All commercial trucks and truck tractors must have the name of the commercial establishment or the words "Commercial Vehicle" permanently and prominently displayed upon the outside of the vehicle in letters not less than 2" high. The letters must be in contrast to their background in order to be legible from a distance of 50 feet when the vehicle is not in motion. Vehicles registering at 15,000 lbs. or less must also meet additional requirements.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 19 Ok Reg 1849, eff 6-13-02; Amended at 27 Ok Reg 2293, eff 7-11-10; Amended at 30 Ok Reg 1861, eff 7-11-13]

710:60-3-92. Additional display requirements

(a) **Application.** The additional guidelines in this Section apply to all commercial trucks registering at 15,000 lbs. and under. Commercial Trucks include pickups and other vehicles on a truck chassis. Passenger vehicles may not be registered as a commercial truck.

(b) **Requirements upon initial registration or transfer of ownership**. Upon an initial registration or transfer of ownership, one of the following three items must be submitted:

(1) Sales Tax Permit Number
(2) Federal Employer I.D. Number, or
(3) If owner is sole proprietor, a copy of Schedule C of most recent income tax return.

(c) **Procedure for change of weight classification**. The weight may be raised on commercial trucks or tractors during the registration period on an additional tax receipt. The rate on a weight change will be the fee due on the new laden weight for the remaining portion of the registration, less the unused portion of the registration at the previous weight, less the administrative fee.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 22 Ok Reg 1553, eff 6-11-05]

710:60-3-93. Installment tag plan

(a) **Application**. Half year tags may be purchased on commercial trucks and tractors by any one owner whose registration fees on such vehicles exceed One Thousand Dollars ($1,000.00) in any one year. The tags for half year registrations must be special ordered from the Motor Vehicle Division.

(b) **Qualification for installment tag plan**. Vehicles must be registered before January 15, of any year to qualify. A vehicle purchased during the year by an owner who wishes to register it on the installment plan must initially be registered to expire in December of that year. It may then be registered on the installment basis beginning the following year.

(c) **Procedure for registration and renewal under installment tag plan**. A vehicle so registered must be renewed for the last half of the year before June 30 without penalty. When the last half installment is paid, a last half tag and registration are to be issued as proof that the vehicle is properly registered for the full year. It should be remembered that the last installment is to be paid regardless of whether the vehicle is sold out-of-state, junked out, etc., as the installment purchase is designed only to relieve the owner from a large first-of-the-year lump sum payment. The last half fees must be paid before transferring title if the vehicle is to be sold before June 30. An installment fee will be collected for each half.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 24 Ok Reg 2375, eff 6-25-07]

710:60-3-94. Nonrenewable commercial trailer tag

Nonrenewable Commercial Trailer Tags are issued on trailers used in commercial enterprises regardless of their size or weight (other than trailer mounted special mobilized machinery and trailers used for transporting forest products. The statutory registration fee is collected, and a license plate is issued upon the initial registration and any subsequent transfer of ownership.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96]

710:60-3-95. Rental trailer tag

Except for trailer-mounted special mobilized machinery and trailers used for transporting forest products, Rental Trailer Tags are issued on rental trailers, regardless of size or weight. The registration fee prescribed by statute is collected, and a license plate issued, upon initial registration and upon any subsequent transfers of ownership.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 15 Ok Reg 2821, eff 6-25-98]

710:60-3-96. Trailer toter

A trailer toter is a vehicle specifically adapted and used for pulling manufactured homes. The trailer toter is registered as a commercial vehicle for the unladen weight of the toter. The weight of a trailer is not included in the registration of the toter. The manufactured home is taxed in its own right either by registration or assessment.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 24 Ok Reg 2375, eff 6-25-07]

710:60-3-97. Other commercial vehicles

(a) **Ambulances and hearses**. Ambulances and hearses are registered as commercial vehicles pursuant to 47 O.S. §1133.1 when used commercially and properly identified as a commercial vehicle as provided by 47 O.S. §1102.

(b) **Definition and treatment of funeral hearse**. **"Funeral Hearse"** is a vehicle having a platform in place of seats modified to carry the remains of a deceased person or persons. They may be registered as commercial vehicles if they meet all requirements.

(c) **Forest products vehicles.** For each motor vehicle used primarily for the purpose of transporting unfinished and unprocessed forest products, logs, ties, stave bolts and posts, originating

and produced in this state from the point of production or harvesting to the point at which they shall first undergo any processing, preparation for processing, conversion or transformation from their raw or natural state, an annual license fee shall be collected plus an insurance verification fee for each power unit.

(1) Such license plates shall be permanent in nature and shall be designed in such manner as to remain with the vehicle for the duration of the vehicle's life span or until the title is transferred or the vehicle is no longer used for the purposes specified in this Subsection.

(2) For purposes of this Subsection, the term **"motor vehicle"** means a truck or truck-tractor or the combination of a truck or truck-tractor pulling a trailer or semitrailer. When a truck or truck-tractor pulling a trailer or semitrailer is licensed pursuant to the provisions of this Subsection, a separate license plate shall be issued for each truck or truck-tractor and for each trailer or semitrailer for the fee prescribed in this Subsection.

(3) Before a person shall be allowed to license a vehicle pursuant to the provisions of this Subsection, the person shall sign an affidavit (OTC Form 754-2) attesting to the fact that he is familiar with the purposes for which vehicles may be used and that he will not use such vehicle for any other purpose. Any person who signs such an affidavit when such person does not believe that the information in the affidavit is true or knows it is not true, upon conviction, shall be guilty of perjury and shall be punished as provided for by law. A violation of the provisions of this Subsection shall also be grounds for revocation of driver's license.

(4) The penalty on forest power plates shall be charged, as provided in 710:60-3-35(a). Excise tax on forest power vehicles is based upon the TDP of the power unit or trailer.

(d) **Wrecker/towing service registration and license plate**. A distinctive license plate is issued to all wrecker/towing vehicles operated by licensed wrecker/towing services, with the exception of apportioned wrecker/towing vehicles, which display apportioned plates. Wrecker/towing services are licensed annually by the Oklahoma Department of Public Safety. A copy of the current Department of Public Safety individual vehicle permit, listing the vehicle identification number of the vehicle being registered, is required to be presented at the time of each original and renewal registration. The registered laden weight of a wrecker or tow vehicle is the gross weight of the wrecker or tow vehicle alone, without any inclusion of weight for a vehicle towed by the wrecker or tow vehicle. Standard commercial vehicle registration fees apply.

(e) **Cotton module transporter truck and license plate.** A motor vehicle used for the purpose of transporting cotton modules from the point of production to the first point of delivery or cotton gin, shall be registered as a cotton module transporter, at the statutorily designated registration fee. A distinctive license plate shall be issued. Any person registering a cotton module transporter must also complete and submit a "Declaration of Gross Vehicle Weight for a Cotton Module Transporter" (OTC Form 786 CMT). If a laden weight of 55,000 pounds or more is indicated, the owner must verify compliance with federal heavy highway vehicle use tax guidelines.

(f) **Construction machinery registration and license plate.** Construction machinery is defined as machines or devices drawn as trailers which are designed and used for construction, tree trimming and waste maintenance projects, which derive no revenue from the transportation of persons or property, whose use of the highway is only incidental and which are not mounted or affixed to another vehicle; provided, construction machinery shall not include implements of husbandry as defined in Section 47 OS § 1-125. Construction machinery is issued a distinctive license plate, but is otherwise registered in the same manner as nonexpiring commercial trailers. Motor vehicle excise tax of 3 ¼% still applies.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 10 Ok Reg 3843, eff 7-12-93; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 17 Ok Reg 2160, eff 6-11-00; Amended at 30 Ok Reg 1861, eff 7-11-13; Amended at 31 Ok Reg 2436, eff 9-12-14]

710:60-3-98. Prorated vehicles [REVOKED]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Revoked at 22 Ok Reg 1554, eff 6-11-05]

710:60-3-99. Surface transportation assistance act guidelines

(a) **History of the act**. The Surface Transportation Assistance Act of 1982 provides that a state shall not register vehicles subject to the Federal Vehicle Use Tax without first having presented proof that such tax has been paid.

(b) **Imposition of the tax**.

(1) **When tax is due**. The tax is imposed on the first use of any taxable highway motor vehicle on a public highway in the United States. The taxable year is July 1 through June 30 and the tax is due by the last day of the month following the month of the first taxable use.

(2) **Vehicles subject to tax**. Any commercial motor vehicle having a gross weight of 55,000 pounds or more including the weight of any trailer or semitrailer used in combination therewith. Principally the tax covers trucks and truck-tractors used in combination with trailers and semitrailers. Very few single trucks weigh as much as 55,000 pounds gross weight.

(3) **Definition of taxable gross weight**. The empty weight of a commercial motor vehicle plus empty weight of any trailer or semitrailer customarily used in combination therewith plus the weight of maximum load customarily carried.

(c) **Tax exemptions and suspension**.

(1) The tax is suspended on vehicles to be used less than a specified minimum number of miles during the taxable year of July 1 through June 30. Owners of vehicles in this category must file Form 2290 and Schedule 1.

(2) Proof of payment is not required with the issuance of Temporary permits such as 72-hour permits, 30, 60, or 90 day registrations. It is required when raising weight to 55,000 lbs. or more on an Additional Tax Receipt when the previous registered weight was less than 55,000 lbs.

(3) Proof of payment is not required for the registration of Special Mobilized Machinery.

(d) **Proof of payment for state registration purposes**.

(1) Effective October 1, 1985, a state must refuse to register a heavy commercial motor vehicle with a gross weight of 55,000 pounds or more until the owner presents proof that the heavy vehicle tax has been paid to the Internal Revenue Service. The tax is paid by filing Form 2290 which includes a Schedule 1 (Schedule of Taxable Highway Motor Vehicles). Form 2290 is furnished by the Internal Revenue Service.

(2) Proof of Payment is the original or photocopy of the receipted Schedule 1 (Form 2290) returned to the owner by the IRS as a receipt for payment of the tax. If the receipted original or photocopy of Schedule 1 is not available, the owners file copy of Form 2290 with Schedule 1 attached, as filed with the IRS, along with a photocopy of the front and back of the cancelled check covering the payment to the IRS is acceptable.

(3) Schedule 1 provides space for the listing of the Vehicle Identification Number (VIN) for 21 taxable vehicles, or the VIN for 9 vehicles for which the tax is suspended as covered in Part II of Schedule 1 of Form 2290.

(4) If a fleet is larger than 21 taxable vehicles, or, 9 vehicles for which the tax is suspended, and the name of the taxpayer on Schedule 1 of Form 2290 is the same as the registrant, the Schedule 1 may be accepted as proof without a separate listing of vehicle identification numbers provided the number of vehicles being registered is equal to or less than the number of vehicles shown on the Schedule 1.

(5) A vehicle may be registered without proof of payment of the tax if the person registering the vehicle presents the Manufacturer's Certificate or Certificate of Title indicating the vehicle was purchased within 60 days of the date the application is received for registration.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 26 Ok Reg 2344; eff 6-25-09]

710:60-3-100. Registration renewal penalty chart for commercial trucks/tractors in excess of 8,000 lbs. laden weight [REVOKED]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Revoked at 13 Ok Reg 3113, eff 7-11-96]

710:60-3-101. Loss from accident

When a licensed truck tractor suffers a total loss due to accident or fire, the owner may take the unused registration credit on such vehicle as a credit against the registration of a replacement vehicle in the same year. The weight may not be lowered on the replacement vehicle but may be raised by paying the appropriate amount necessary. If the replacement vehicle is new, a new tag will be issued. A copy of the insurance loss papers must be attached to the new registration issued when such credit is taken, along with the registration certificate of the totaled vehicle.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92]

710:60-3-102. Non-expiring commercial truck registration

(a) Companies with over one hundred (100) commercial trucks may, upon their request, obtain non-expiring truck plates and permanent registrations. The registration must be renewed annually, although no registration decal is issued. A current permanent registration must be carried in each vehicle.

(b) All non-expiring trucks owned by a company will have the same expiration month. The expiration month will be established by the company upon initial application. Newly acquired vehicles may be issued non-expiring plates during the year, being charged the applicable number of months, so the registration expiration coincides with the rest of the company fleet.

(c) Replacement (lost, stolen or mutilated) non-expiring license plates are issued in the same manner as replacement standard plates.

[**Source:** Added at 17 Ok Reg 2160, eff 6-11-00; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01]

PART 11. OTHER VEHICLES

710:60-3-111. Miscellaneous vehicles; definitions

(a) **Farm trucks**. "**Farm truck"** means pickup, truck, or truck tractor used primarily for agricultural purposes. For purposes of farm truck registration eligibility **"pickup" means a small,**

light truck with an open back or box used for hauling and designed primarily for the carrying of property, rather than people and "truck" means a motor vehicle designed or converted primarily for carrying or hauling farm commodities, property, livestock, or equipment, rather than people. To qualify for farm truck registration, the applicant must provide either a copy of Schedule F (or comparable form) of the previous year's federal income tax return, or an agricultural exemption permit (SMX number) assigned by the Oklahoma Tax Commission. The permit must be in the name of the vehicle owner, with the following exceptions: An agriculture exemption permit may be utilized by any family member or employee of the permit holder, who uses his/her vehicle primarily for agricultural purposes on behalf of the permit holder to qualify for farm truck registration. If the permit holder is not reflected as a vehicle owner on the title record, a statement from the permit holder that the vehicle is utilized primarily for agricultural purposes on the permit holder's behalf is to be submitted. Any person registering a farm truck, other than a pickup, must also complete and submit a "Declaration of Gross Vehicle Weight for Vehicle Registered with a Farm Tag". If a laden weight of 55,000 pounds or more is listed, the owner must provide I.R.S. Form 2290 and a Schedule 1.

(b) **Farm trailers**. Farm trailers are not required to be registered. An optional farm trailer tag is available. This is an optional registration only transaction and no certificate of title may be issued. If a serial number is stamped on the trailer, it will be used for the vehicle identification number (VIN) on the registration record. Otherwise, the driver license number of the owner will be utilized. The registration will expire one year from date of issuance. As registration is optional, no delinquent registration fees or penalties are to be assessed. Upon initial issuance of a farm trailer tag, the applicant will be required to complete a Registration Application form, affirming their ownership of the trailer and providing copies of available acquisition documentation.

(c) **Buses**. Buses transporting passengers in a commercial capacity are classified as either intercity or intracity. Intercity buses operate between cities. Intracity buses operate within a city. Registration fees for such vehicles are based on seating capacity. With the exception of intercity buses registered under the International Registration Plan, buses in these classifications are registered by the Oklahoma Tax Commission.

(d) **Private school buses**. Private school buses are those privately owned buses used exclusively to transport school children.

(e) **Taxicabs**. Taxicabs are motor vehicles for hire, designed to carry ten (10) persons or less, operated upon any street or highway, or on call or demand, accepting or soliciting passengers indiscriminately for transportation for hire between such points along streets or highways as may be directed by the passenger or passengers so being transported. In order to register as a taxicab, the owner shall be required to validate proper taxicab operating authority. Validation shall normally constitute presentation of a photocopy of the license issued by the applicable municipality in which the taxicab operates, or a photocopy of the For-Hire Motor Carrier License issued by the Oklahoma Corporation Commission.

(f) **Rental vehicles**. Rental vehicles are vehicles acquired by rental companies not to be rented for more than ninety (90) days at a time. Rental passenger vehicles and light trucks (pickups, vans, sport utility vehicles) are entitled to special registration fees as set forth by statute. Larger trucks utilized in a rental capacity are to be registered commercially.

(g) **Private trailers.** Private trailers are not required to be registered. An optional private trailer registration and license plate is available to owners of noncommercial boat and utility type trailers not being utilized in a commercial capacity. This is an optional registration only

transaction and no certificate of title may be issued. If a serial number is stamped on the trailer, it will be used for the vehicle identification number (VIN) on the registration record. Otherwise, the driver license number of the owner will be utilized. The registration will expire one year from date of issuance. As registration is optional, no delinquent registration fees or penalties are to be assessed. Upon initial issuance of a private trailer tag, the applicant will be required to complete a Registration Application form, affirming their ownership of the trailer and providing copies of available acquisition documentation.

(h) **Mini-truck. "Mini-truck"** means a foreign-manufactured import or domestic-manufactured vehicle powered by an internal combustion engine with a piston or rotor displacement of one thousand cubic centimeters (1,000 cu cm) or less, which is sixty-seven (67) inches or less in width, with an unladen dry weight of three thousand four hundred (3,400) pounds or less, traveling on four or more tires, having a top speed of approximately fifty-five (55) miles per hour, equipped with a bed or compartment for hauling, and having an enclosed passenger cab. Any vehicle meeting that description is required to be titled and registered, as of November 1, 2008. Excise tax is not assessed on mini-trucks purchased prior to November 1, 2008.

(i) **Registration and titling guidelines**. Mini-trucks may be registered in the same manner and under the same classification guidelines as any other light truck. Mini-trucks are subject to the same titling and lien filing guidelines as other light trucks, with the exception of required documentation at time of initial titling. Those general titling documentary guidelines are as follows:

(A) **New mini-trucks purchased on or after November 1, 2008.** A properly assigned Manufacturer's Statement of Origin (MSO) and dealer's invoice (to establish purchase price) is required to apply for an Oklahoma title.

(B) **All other mini-trucks.** A properly assigned certificate of title or Manufacturer's Statement of Origin (MSO) is to be submitted, if available. If not available, the Commission may accept a notarized bill of sale, or other similar ownership instrument, as an alternative.

(j) **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. Vehicle excise tax and sales tax are to be assessed. Both titles are to be assigned and provided to any subsequent owner.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 17 Ok Reg 2160, eff 6-11-00; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 19 Ok Reg 2063, eff 7-1-08; Amended at 26 Ok Reg 2344; eff 6-25-09; Amended at 27 Ok Reg 2293, eff 7-11-10; Amended at 32 Ok Reg 1363, eff 8-27-15; Amended at 33 Ok Reg 1081, eff 8-25-16; Amended at 35 Ok Reg 2085, eff 9-14-18]

710:60-3-112. Tax exempt license plates

(a) **Classifications**. Tax exempt license plates are divided into two categories:

(1) **Nonrenewable**. Nonrenewable license plates are issued to political subdivisions of the State and other entities as provided by statute. Nonrenewable plates are issued at no cost to State agencies, the Oklahoma Highway Patrol, the Oklahoma Military Department, and volunteer fire departments organized under Title 18 of the Oklahoma Statutes. Nonrenewable plates are issued at an initial fee set forth by statute to vehicles owned and operated by Counties, Cities, Schools and the Civil Air Patrol. Each of these groups is issued a distinctive plate with a

distinctive prefix. Yearly validation decals are not issued with these types of exempt plates as they are nonrenewable and nontransferable (unless transferring to same type of exempt entity).

(2) **Renewable**. All other tax exempt organizations are issued renewable license plates. These plates are designated by an "E" prefix and must be renewed annually, for a fee set forth by statute, plus an insurance verification fee.

(b) **Display of exempt organization**. All tax exempt organizations, with the exception of political subdivisions of the State (State, County, City and School) and organizations which are prohibited from such displays, must have the name or symbol of the tax exempt or nonprofit organization prominently displayed on both sides of the vehicle in letters not less than 2 inches high and 2 inches wide and of such shape and color as to be readily legible during daylight hours from a distance of fifty (50) feet while the vehicle is not in motion.

(c) **Display not required when prohibited by law**. The Statute provides for a waiver of the sign requirement if such a display is prohibited by federal or state law or by state agency rules and regulations.

(d) **Affidavit of tax exempt registration.** An "Affidavit for Tax Exempt Registration" (OTC Form 701-29) must be completed by the vehicle registrant. On the affidavit, the registrant must indicate, by marking the specific statutory vehicle registration exemption applicable to their organization and confirm that the exempt vehicle either meets the sign requirements, or that the sign requirement is inapplicable because of a federal or state law or regulation. If the latter situation is indicated, a photocopy of the applicable federal or state law or state agency rule and regulation must be submitted. Tax exempt organizations statutorily exempted from the sign requirement are not required to complete the signage verification portion of the affidavit.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 10 Ok Reg 3843, eff 7-12-93; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 17 Ok Reg 2160, eff 6-11-00; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01; Amended at 19 Ok Reg 1849, eff 6-13-02; Amended at 23 Ok Reg 2838, eff 6-25-06; Amended at 34 Ok Reg 2079, eff 9-11-17]

710:60-3-113. Former military vehicle registration

(a) **Definition. "Former military vehicle"**, when used in this Section, means a vehicle which has been, and is no longer, used by the armed forces of a national government, and which displays official markings so indicating.

(b) **Use of vehicle.** A former military vehicle which is used only for exhibition, club activities, and parades may be registered at a reduced annual registration rate, so long as it is not utilized for regular transportation.

(c) **Application and renewal.** Former military vehicle registration may be issued upon initial submission of a properly completed affidavit form (OTC Form 740), along with insurance verification and the fee prescribed by statute.

(d) **Identifying mark**. The unique identifying mark, similar to the mark assigned that vehicle by the armed forces branch in which the vehicle was used, will be designated as the registration mark for the vehicle. If no such mark exists, or if the registration mark number conflicts with any existing license plate format, OTC shall designate the mark to be utilized.

(e) **Proof of registration.** A former military vehicle which is not used for regular transportation is not required to display a license plate, but must carry proof of the annual registration in the vehicle at all times.

(f) **Change in use of the vehicle.** If the former military vehicle is to be used for any other purpose than exhibition, club activities, or parades, a regular license plate must be obtained, at the appropriate rate.

[**Source:** Added at 15 Ok Reg 2821, eff 6-25-98; Amended at 33 Ok Reg 1081, eff 8-25-16]

710:60-3-114. Fractionation tanks (frac tanks) not eligible for registration

(a) "**Frac tank**" means any portable or stationary, high-volume holding vessel designed and constructed for use in separating, storing, or temporarily holding materials used in or resulting from fracturing techniques used in oil and gas exploration. [17 O.S. § 54 et. seq]

(b) Mobile frac tanks do not qualify for special mobilized machinery registration.

(c) Nonrenewable commercial trailer license plates are issued to frac tanks, under the same conditions, and at the same rates applicable to commercial trailers.

[**Source:** Added at 21 Ok Reg 1137, eff 5-13-04; Amended at 22 Ok Reg 1554, eff 6-11-05]

710:60-3-115. Low-speed and medium-speed electrical vehicles

(a) **Low-speed electrical vehicle.** Low-speed electrical vehicle means any four-wheeled electrical vehicle that is powered by an electrical motor that draws current from rechargeable storage batteries or other sources of electrical current and whose top speed is greater than twenty (20) miles per hour, but not greater than twenty-five (25) miles per hour, and is manufactured in compliance with the National Highway Traffic Safety Administration standards for low-speed vehicles in 49 C.F.R. 571.500. Such vehicles may be titled and registered at the option of the owner, with the registrant paying excise tax, rather than sales tax.

(b) **Medium-speed electrical vehicle**. Medium-speed electrical vehicle means any self-propelled, electrically powered four-wheeled motor vehicle, equipped with a roll cage or crush-proof body design, whose speed attainable in one (1) mile is more than thirty (30) miles per hour but not greater than thirty-five (35) miles per hour and is manufactured in compliance with the National Highway Traffic Safety Administration standards for low-speed vehicles in 49 C.F.R. 571.500. Titling and registration is mandatory for such vehicles, effective June 2, 2008.

(c) **Registration fee and excise tax assessment**. Low-speed and medium-speed electrical vehicles are eligible for any motor vehicle registration classification for which the vehicle type (i.e. passenger; truck) and owner qualify. Registration fees applicable to the registration classification and standard vehicle excise tax rates apply, unless the owner qualifies for a special rate or exemption. The sale of low-speed or medium-speed electrical vehicles on which Oklahoma motor vehicle excise tax is paid is not subject to the assessment of motor vehicle sales tax.

(d) **Titling documentation.** In general, standard vehicle titling documentary requirements apply to low-speed and medium-speed electrical vehicles. However, when issuing an original title to a low-speed or medium-speed electrical vehicle that has never been titled previously, the Commission may accept a notarized bill of sale, or other similar ownership instrument, as an alternative to a properly assigned certificate of title or Manufacturer's Statement of Origin (MS0).

[**Source:** Added at 26 Ok Reg 2344; eff 6-25-09; Amended at 35 Ok Reg 2085, eff 9-14-18]

PART 13. MANUFACTURED HOMES

710:60-3-130. Manufactured homes

(a) **Definition. "Manufactured home"** means a residential dwelling built in accordance with the National Manufactured Housing Construction and Safety Standards Act of 1974, 42 U.S.C., Section 5401 et seq., and rules promulgated pursuant thereto and the rules promulgated by the Oklahoma Used Motor Vehicle and Parts Commission pursuant to 47 O.S. § 582. Effective November 1, 2016, manufactured home shall not mean a park model recreational vehicle as defined in 47 O.S. § 1102.

(b) **Initial title and registration**. In most instances, manufactured homes purchased new or brought in from another state are initially titled and registered at motor license agencies. Thereafter, they are placed on county ad valorem tax rolls and will be issued registration renewal decals by the County Treasurer.

(c) **License plate and decal required**. A manufactured home license plate and registration decal are required on all manufactured homes registered in this State.

(d) **Fees may be prorated for remainder of current year**. For those manufactured homes purchased new or coming in from another state, license plates and corresponding registration decals shall be issued upon payment of the applicable registration fee for the balance of the year.

(e) **Issuance of license and decal for currently registered manufactured homes; proof of payment of ad valorem tax**. For those manufactured homes already located and registered in this State on December 1, 1988, a license plate and registration decal shall be issued upon proof of current ad valorem taxes paid. Proof of payment must be in the form of a Manufactured Home Tag Certification Form or Manufactured Home Certificate. When presented with proof of payment, a license plate and corresponding decal will be issued for a total fee as set forth by statute.

(f) **Basis used for registration fee and excise tax**. Both the registration fee and the excise tax assessment are based upon the selling price of the manufactured home. The selling price will be recorded as both the Factory Delivered Price (FDP) and the Total Delivered Price (TDP) when issuing an original Oklahoma title.

(g) **Excise tax on manufactured homes**. The excise tax on new manufactured homes is levied on one-half 1/2 of the retail selling price. The excise tax on a used manufactured home will be applied to sixty-five percent (65%) of one-half the resale price. The excise tax rate is levied by the Oklahoma Statutes. Sales tax is not assessed on manufactured homes.

(h) **Sale of manufactured home; transfer of title; change of basis**. If the manufactured home is sold, the title must be transferred to the new owner, who will have the title issued in his/her name. The FDP should be changed to reflect the purchase price. However, the TDP listed on the title will not be changed.

(i) **Proof of payment of ad valorem tax required upon transfer**. Proof of current paid ad valorem taxes must be obtained before transferring ownership of a manufactured home.

(j) **Manner of proof**. Acceptable proof of paid ad valorem taxes will be a Form 936 Manufactured Home Certificate or other receipt issued by a county treasurer which lists the manufactured home being transferred and clearly designates that taxes for the current calendar year have been paid in full.

(k) **When other basis used in determining tax**. Should the manufactured home be repossessed or brought in used from out-of-state, the "blue book" suggested selling price will be used as a base price for the registration and collection of excise tax.

(l) **Late registration; penalties**. The penalty for late registration of manufactured homes, which

are those not registered within the 30 day period from the date of purchase or the date the manufactured home was brought into this state, shall be an amount equal to the registration fee, less the administrative fee, as set forth by statute.

(m) **Park model recreational vehicle.** A park model recreational vehicle formerly registered as a manufactured home may make application for a change in registration classification by completing an affidavit confirming the unit meets the statutory definition criteria outlined in 47 O.S. § 1102 and submitting to the Oklahoma Tax Commission for review.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01; Amended at 34 Ok Reg 2079, eff 9-11-17; Amended at 35 Ok Reg 2085, eff 9-14-18]

710:60-3-131. Manufactured homes generally subject to ad valorem assessment

Since January 1, 1985, all existing manufactured homes have been subject to assessment for real property or personal property ad valorem taxes by the county assessor except for:

(1) Nonresident serviceman's manufactured home.
(2) Manufactured home brought into this State.
(3) New manufactured homes.
(4) Manufactured homes on a dealers lot.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92]

710:60-3-132. Specific examples and applications

The following is applicable to manufactured homes by categories:

(1) **Transfer of a new manufactured home from a dealer to owner**. Owner applies for a certificate of title, pays excise tax and registration fee, and receives license plate and registration decal.

(2) **Transfer of a used manufactured home which has been registered in this state**. The new owner obtains a Certificate of Title upon payment of the excise tax and title fee and furnishing proof of current ad valorem taxes paid.

(3) **Manufactured homes brought into this State**. The owner obtains a Certificate of Title upon registration and pays the excise tax if due. If the nonresident owner registered his home in his former state of residence at least sixty (60) days before moving into this State, no excise tax is due.

(4) **Manufactured home of serviceman**. If the owner of the home is an actively serving nonresident serviceman stationed in Oklahoma, or an Oklahoma resident stationed out-of-state due to official assignment, the manufactured home is to be registered annually, at the special military personnel rate. A U.S. Armed Forces Affidavit must be submitted.

(5) **Manufactured homes on a used manufactured home dealer's lot**. Manufactured homes on a used dealer's lot on January 1st will be exempt from ad valorem assessment but must be registered for the full year. A title must be issued in the dealer's name. If the manufactured home is not registered before February 1st, penalty is charged according to 710:60-3-36.

(6) **Repossessed manufactured homes**. The repossessor may title the manufactured home upon furnishing proof of payment from the county treasurer of all current taxes on the manufactured home.

(7) **Transfer of a manufactured home as real property**. A manufactured home which is assessed as part of the property on which it is located and sold with the property is not subject to

payment of excise tax by the purchaser. Proof that the manufactured home has been included in the property assessment is required before transferring.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96]

710:60-3-133. Cancellation of manufactured home title

Owners of manufactured homes that have been permanently affixed to real estate may make application to cancel the Oklahoma certificate of title. Only the owner of record on the Oklahoma title, out of state title, or assigned MSO, may make application through the Tax Commission or any Motor License Agent.

(1) Owners of new manufactured homes, or previously titled manufactured homes entering from another state, may make application to cancel the Oklahoma manufactured home title before it is issued, by submitting the MSO or out-of-state title for cancellation. The Oklahoma title will be placed on 'CN' (cancel) hold.

(2) Other than as described in (1) of this Section, an Oklahoma certificate of title for the manufactured home in the name of the applicant must be submitted. If a record owner seeks to cancel a manufactured home certificate of title, but is unable to produce the title certificate, a printout generated from the Commission computer file, verifying record ownership, will suffice in lieu of a title. The printout is to be attached to the Application for Title Cancellation.

(3) Proof of ownership must be submitted to the county assessor's office where the home is located, along with a completed Application for Title Cancellation. The county assessor's office will ensure the title owner and landowner are one and the same, and validate the cancellation application.

(4) An application fee set forth by statute must be remitted with the cancellation application.

(5) The Tax Commission or Motor License Agent must verify that no active lien appears on the record. If an active lien is reflected, a Cancellation Denial Notice will be given to the owner and the lienholder. The owner will be given a "Notice to Owner of the Existence of an Active Lien upon Application to Cancel Oklahoma Certificate of Title" and the application fee will be returned. The lienholder will be given a "Notice to Lienholder of Application to Cancel Oklahoma Certificate of Title". The Oklahoma title will not be cancelled until all liens are released.

(6) A copy of the "Application for Cancellation Form" and the "Notice to County Assessor Form" will be forwarded to the county assessor of the county in which the property is located by the Motor License Agent after receiving the completed cancellation application documentation, approved by the county assessor's office, and payment of the applicable cancellation fee.

[**Source:** Added at 20 Ok Reg 2173, eff 6-26-03; Amended at 22 Ok Reg 1554, eff 6-11-05]

710:60-3-134. Reinstatement of cancelled manufactured home title

Owner of a manufactured home upon which the certificate of title has previously been cancelled due to attachment to real estate may apply to the Oklahoma Tax Commission or a motor license agent for reinstatement and issuance of a new original certificate of title.

(1) The reinstatement application is to be completed by the owner of record. There are two
(2) documentary requirements on the application for reinstatement:

(A) The homeowner must attest ownership of the manufactured home and the nonexistence of any security interest or lien of record in the manufactured home; and

(B) The homeowner shall provide a title opinion by a licensed attorney, declaring that the owner of the manufactured home has a marketable title to the real property upon which the manufactured home is located and that no documents filed of record in the county clerk's office concerning the real property contain a mortgage, recorded financial statement, judgment, or lien of record. The opinion must be signed by the issuing attorney, on his/her letterhead and be executed, or updated, within thirty (30) days of the application date.

(2) A properly completed application for reinstatement may be submitted to the Oklahoma Tax Commission or a motor license agent. Reinstatement applications submitted to a motor license agent shall be forwarded to the Oklahoma Tax Commission for approval.

(3) Upon approval by the Tax Commission, a new original certificate of title shall be issued and registration fees collected for the balance of the calendar year.

(4) Reinstatement of a manufactured home certificate of title does not absolve the owner of any Ad Valorem tax obligation to the county where the manufactured home was or is located.

[**Source:** Added at 19 Ok Reg 2063, eff 7-1-08; Amended at 27 Ok Reg 2293, eff 7-11-10]

PART 14. ALL-TERRAIN VEHICLES, OFF-ROAD MOTORCYCLES AND UTILITY VEHICLES

710:60-3-140. All-terrain vehicles, off-road motorcycles and utility vehicles

(a) **Title and registration requirement.** All-terrain vehicles (ATV's) and off-road motorcycles (ORM's) purchased, or on which ownership is transferred, on or after July 1, 2005 are required to be titled and registered, unless statutorily exempted. Utility vehicles purchased, or on which ownership is transferred, on or after July 1, 2008 are required to be titled and registered, unless statutorily exempted.

(b) **Definitions.** The following terms when used in this Part, shall have the following meaning unless the context clearly indicates otherwise:

(1) **All-Terrain Vehicles (ATV).** A vehicle manufactured and used exclusively for off-highway use, traveling on four or more non-highway tires, and being fifty (50) inches or less in width.

(2) **Off-Road Motorcycles (ORM).** A motorcycle manufactured for and used exclusively off roads, highways, and any other paved surfaces. Small street or sidewalk mini-motorcycles or scooters are not included in this category.

(3) **Utility Vehicle.** A vehicle powered by an internal combustion engine, manufactured and used exclusively for off-highway use, equipped with seating for two or more people and a steering wheel, traveling on four or more wheels.

[**Source:** Added at 23 Ok Reg 2839, eff 6-25-06; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 19 Ok Reg 2063, eff 7-1-08; Amended at 26 Ok Reg 2344; eff 6-25-09; Amended at 29 Ok Reg 532, eff 5-11-12; Amended at 32 Ok Reg 1363, eff 8-27-15]

710:60-3-141. Titling of all-terrain vehicles, off-road motorcycles and utility vehicles

(a) **General.** Only standard type titles, as referenced under 710:60-5-2, will be issued to ATV's, ORM's or utility vehicles.

(b) **Information or processes not required.** The following do not apply to ATV's, ORM's or

utility vehicles:

(1) Salvage, Rebuilt and Junk title issuance or procedures
(2) Odometer disclosure requirements
(3) Out-of-state vehicle V.I.N. / Odometer inspection & Declaration of Damage or Theft
(4) Liability insurance verification
(5) Submission by owner of driver license number or federal employer's identification number
(6) Payment of tire recycling fee at time of initial registration.
(7) Transfer of ownership registration fee.

(c) **Titling documents required on new ATV's or ORM's purchased on or after July 1, 2005 and utility vehicles purchased on or after July 1, 2008.**

(1) A properly assigned Manufacturer's Statement of Origin (MSO), or other acceptable ownership document as determined by the Oklahoma Tax Commission.
(2) Completed Application for Oklahoma Title (701-6).
(3) A dealer invoice or other acceptable purchase price documentation, as determined by the Oklahoma Tax Commission.

(d) **Titling documents required on used or new ATV's or ORM's purchased prior to July 1, 2005 and utility vehicles purchased prior to July 1, 2008.**

(1) Assigned title/MSO; or
(2) A completed Application for Oklahoma Title (701-6) and a bill of sale listing the purchase price, or a completed Declaration of Vehicle Purchase Price (OTC Form 722-1). In this application, the bill of sale is not required to be notarized.

(e) **Exemptions from titling.** Holders of agricultural exemption permits issued pursuant to 68 O.S. § 1358.1 were exempt from ATV and ORM titling requirements before July 1, 2008. Until that date, such permit holders could transfer ownership of ATV's or ORM's by bills of sale. As set forth by statute, holders of agricultural exemption permits issued pursuant to 68 O.S. § 1358.1 are no longer exempt from titling and registration requirements on ATV's or ORM's that are purchased, or change ownership, on or after July 1, 2008. Permit holders remain exempt from the assessment of excise tax on such transactions.

(f) **Chain of title ownership not required.** Due to ATV's and ORM's owned by agricultural permit holders being exempt from titling and registration requirements until July 1, 2008, breaks in the title document chain of ownership may occur. As a result, there is no requirement that an assigned Oklahoma title be presented to transfer ownership of an ATV or ORM, provided documentation outlined in (d) above is submitted, even when an Oklahoma title record for a previous owner exists.

(g) **Excise tax assessment and exemptions.**

(1) **Assessment.** As set forth by statute, excise tax is to be assessed on new and used ATV's and ORM's purchased on or after July 1, 2005 and new and used utility vehicles purchased on or after July 1, 2008. Excise tax will be assessed on the actual purchase price presented by the purchaser, excluding credit for any trade in, either from a bill of sale or a Declaration of Vehicle Purchase Price (OTC form 722-1). The minimum excise tax amount is set by statute. Failure to obtain title and pay the corresponding levy of excise tax within thirty (30) days of acquiring ownership will result in the assessment of a delinquent excise tax penalty in the amount of $1.00 per day, accruing until paid or until equal to the tax amount due.

(2) **Exemptions**. Standard vehicle excise tax exemptions, outlined in *OAC* 710:60-7-3(b), apply to ATV's ORM's and utility vehicles. In addition, agricultural permit holders are exempt from

excise tax, when titling their ATV, ORM or utility vehicle, upon presentation of a valid agricultural permit.

(h) **Lien filing.** Lien filing procedures on ATV's, ORM's and utility vehicles are generally identical to vehicle lien filings referred to in Subchapter 5 Part 11 of the Oklahoma Tax Commission Rules Title 710, Chapter 60. Liens on ATV's, ORM's or utility vehicles may be filed with only the previously outlined ownership documentation. Until July 1, 2008, any lien/security interest in an ATV or ORM that was perfected before July 1, 2005, and that has not been terminated shall remain perfected, and shall take priority over subsequently perfected lien/security interest in the same ATV even if a certificate of title has been issued on the same ATV on or after July 1, 2005 with a lien recorded.

[**Source:** Added at 23 Ok Reg 2839, eff 6-25-06; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 19 Ok Reg 2063, eff 7-1-08; Amended at 26 Ok Reg 2344; eff 6-25-09; Amended at 27 Ok Reg 2293, eff 7-11-10; Amended at 29 Ok Reg 532, eff 5-11-12]

710:60-3-142. Registration of all-terrain vehicles, off-road motorcycles and utility vehicles

(a) **General.** A registration fee as set forth by statute is assessed upon issuance of every original or transfer title to an ATV, ORM or utility vehicle. Upon payment of the registration fee, an ATV, ORM or utility vehicle registration decal will be issued to be affixed in clear view to the front of the ATV, ORM or utility vehicle, or to the front fork of the ORM. Renewal of the registration by the same owner is not required. The registration fee is assessed again only upon any transfer of ownership.

(b) **Exception to registration.** Holders of agricultural exemption permits issued pursuant to 68 O.S. § 1358.1 are exempt from ATV and ORM titling requirements until July 1, 2008. As set forth by statute, holders of agricultural exemption permits issued pursuant to 68 O.S. § 1358.1 are no longer exempt from titling and registration requirements on ATV's or ORM's that are purchased, or change ownership, on or after July 1, 2008.

(c) **Optional Registration.** The following owners shall have the option of purchasing a nonrecurring registration.

(1) Until July 1, 2008, as outlined above, owners that possess valid agricultural permits issued pursuant to 68 O.S. § 1358.1

(2) Owners of ATV's and ORM's, purchased prior to July 1, 2005.

(d) **Registration penalties.** A delinquent registration penalty of $1.00 per day, to a maximum of $100.00 (100 days), begins to accrue on the thirty-first (31st) day following ownership assignment of ATV's and ORM's purchased on or after July 1, 2005 and utility vehicles purchased on or after July 1, 2008.

[**Source:** Added at 23 Ok Reg 2839, eff 6-25-06; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 19 Ok Reg 2063, eff 7-1-08; Amended at 26 Ok Reg 2344; eff 6-25-09; Amended at 27 Ok Reg 2293, eff 7-11-10]

PART 15. SPECIAL LICENSE PLATES

710:60-3-150. Special license plates

(a) **General provisions.** Applications for ordering all types of personalized and special license plates, authorized by statute, may be obtained from the Oklahoma Tax Commission or from any motor license agency.

(b) **Leased vehicles.** An eligible individual leasing a vehicle may make application for any

special tag or registration rate. A copy of the lease agreement, listing the applicant as lessor, must be submitted and attached to the Oklahoma Tax Commission copies of the paperwork.

(c) **No conflict policy.** No special license plate can be issued which conflicts with the regular plate numbering system.

(d) **Non-offensive content policy.** No special license plate will be issued if the proposed message may be deemed offensive to the general public, in the context of display of the message on a state-issued license plate, under the guidelines in 710:60-3-151(c).

(e) **Fees.** Special license plate fees are set by statute and, with certain statutory exceptions, are collected in addition to annual registration fees required by the Oklahoma Vehicle License and Registration Act. If a special license plate or decal is mailed, a mailing fee for a metal plate or decal will also be collected.

(f) **Renewal.** Renewal decals may be obtained from either a motor license agent or the Oklahoma Tax Commission for all special license plates except Physically Disabled, Hearing Impaired/Deaf, Amateur Radio, Vintage and Municipal Official plates which may be renewed only through the Commission. Special license plates are issued on a staggered expiration system, except for amateur radio plates and vintage decals.

(g) **Discontinuance of a special license plate.** As set forth by statute, certain types of special license plates have minimum issuance requirements and provisions for the discontinuance of plate types that do not meet those requirements.

(h) **Authorization of new special license plates.** The Oklahoma Tax Commission is authorized to design and issue new special license plate types to any person that applies to the Commission for the creation of a special license plate and meets the conditions and minimum standards outlined by statute.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01; Amended at 22 Ok Reg 1555, eff 6-11-05; Amended at 23 Ok Reg 2840, eff 6-25-06; Amended at 19 Ok Reg 2063, eff 7-1-08; Amended at 27 Ok Reg 2293, eff 7-11-10]

710:60-3-151. Personalized license plates

(a) **No conflict policy**. No personalized license plate that conflicts with the system of numbering for non-personalized plates set out in 47 O.S. § 1113 will be issued.

(b) **Fees.** Remittance must accompany the application for the plate and is in addition to the annual license fee.

(c) **Non-offensive content policy.** The Commission shall review personalized license plate applications that are not automatically rejected when compared to a database of prohibited or previously issued personalized plates. The Commission shall deny a request if an objective, reasonable person would find that the proposed combination of letters and/or numbers listed on the application falls into at least one of the following categories:

(1) carries a sexual connotation;

(2) expresses contempt, ridicule or superiority based on race, gender, politics, ethnic heritage, or religion;

(3) is vulgar, derogatory, profane or obscene;

(4) refers to bodily functions, bodily fluids, or intimate body parts;

(5) refers to alcohol, drugs or drug paraphernalia, illegal activities or gangs; or

(6) would otherwise be inappropriate for display on a state-issued license plate.

(d) **Other criteria**. The criteria in this paragraph are not exhaustive. Dictionaries and compilation of offensive words, terms or letter/number combinations, in any language, gathered from the experience of Oklahoma and other states may also be used as a guide.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 22 Ok Reg 1555, eff 6-11-05; Amended at 27 Ok Reg 2293, eff 7-11-10]

710:60-3-152. Motorcycle personalized license plates

No personalized motorcycle license plate that conflicts with the system of numbering for non-personalized plates set out in 47 O.S. § 1113 will be issued. Remittance must accompany the application (OTC Form 746) and is in addition to the annual license fee.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 22 Ok Reg 1555, eff 6-11-05]

710:60-3-153. Amateur radio operators [REVOKED]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-154. National guard special tag numbers [REVOKED]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-155. Survivor of Pearl Harbor plates [REVOKED]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-156. Purple Heart plates [REVOKED]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-157. Vintage decal issued for display of Vintage license plates [REVOKED]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-158. Missing in action license plates [REVOKED]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-159. Killed in action (KIA) license plates [REVOKED]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-160. Antique or classic vehicles

(a) **Qualification; application; fees; renewal**. These motor vehicles are at least twenty-five (25) years old and travel on the highways of the state primarily incidental to historical or exhibition purposes only. Persons registering antique or classic vehicles may elect to register the vehicle either annually or for a ten (10) year period. The motor license agent registering the antique or classic vehicle for a ten (10) year period shall receive one hundred percent (100%) of the compensatory registration fees the motor license agent would have received had the antique or classic vehicle been registered on an annual basis for the ten (10) year period. Insurance verification, or a properly completed affidavit of non-use, is required at time of application.

(b) **Limited purpose use of vehicle**. If a vehicle is being driven for any other purpose besides historical or exhibition purposes, the antique or classic tag must be removed and a regular tag issued at the regular rate.

(c) **Procedure upon sale to non-qualifying purchaser**. If an antique or classic vehicle is sold to an individual who will be driving it for other than historical or exhibition purposes, the purchaser must obtain a regular license plate and pay for the remaining portion of the registration period at the applicable rate.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 22 Ok Reg 1555, eff 6-11-05; Amended at 19 Ok Reg 2063, eff 7-1-08]

710:60-3-161. University or college supporter license plates [REVOKED]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-162. Disabled American Veteran (DAV) plates and rate

(a) **Qualification**. Those veterans with at least 50% service connected disability, as certified by the United States Department of Veterans Affairs or a branch of the United States Armed Forces, have the option of receiving their regular plate or a special plate designated "D.A.V." at a reduced rate. Those veterans not desiring the "D.A.V." plate may continue to purchase the regular tag for two (2) vehicles with a rated carrying capacity of one (1) ton or less at any tag agency. An insurance verification fee will also be charged.

(b) **Application; fees; renewal**. To receive the special "D.A.V." plate, the DAV Card or current authorization letter, a photocopy of the current registration, Security Verification Card, and a check which includes mailing fees and insurance for each tag ordered, must be submitted to the Oklahoma Tax Commission. After the initial issuance from the Oklahoma Tax Commission, the plate can be renewed at any tag office.

(c) **Procedure upon sale to non-qualifying purchaser**. When a vehicle is sold by a D.A.V. party

to a purchaser not qualified for the reduced rate, the purchaser must pay for the remaining portion of the registration period at the applicable rate. When a vehicle is sold which has been registered at the reduced rate and issued a metal DAV plate, the purchaser will be issued a regular metal plate and charged the applicable rate.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 22 Ok Reg 1555, eff 6-11-05; Amended at 36 Ok Reg 1227, eff 8-11-19]

710:60-3-163. Disabled American Veteran (DAV) surviving spouse rate [REVOKED]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-164. Ex-prisoner of war (POW) plates

(a) **Qualification**. An Ex-POW tag may be issued to those persons certified by the Oklahoma Department of Veterans Affairs, for no more than two (2) vehicles of one (1) ton or less. Application forms may be obtained from the Oklahoma Department of Veterans Affairs (ODVA). Completed applications and insurance verification, with payment, are to be sent to the ODVA for certification. Certified applications will then be sent to the Special Plate Section for issuance of plates. The plate will be mailed to the applicant.

(b) **Renewal**. Renewal of Ex-POW tags may be made at the local motor license agency.

(c) **Procedure upon sale to non-qualifying purchaser**. If a vehicle is sold by an ex-POW party to a purchaser not qualified for the reduced rate, the purchaser must register the vehicle from the date of purchase and obtain a regular license plate.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 36 Ok Reg 1227, eff 8-11-19]

710:60-3-165. Ex-prisoner of war (POW) surviving spouse

The surviving spouse of any deceased prisoner of war, if not since remarried, shall be entitled to one (1) tag for a vehicle of one (1) ton or less upon re-certification by the Oklahoma Department of Veterans Affairs.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 15 Ok Reg 2821, eff 6-25-98]

710:60-3-166. United States Armed Forces plates [REVOKED]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-166.1. United States Air Force Association license plate [REVOKED]

[**Source:** Added at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-166.2. Veterans of Foreign Wars license plates [REVOKED]

[**Source:** Added at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-166.3. Desert Storm license plates [REVOKED]

[**Source:** Added at 15 Ok Reg 2821, eff 6-25-98; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-167. Military personnel [REVOKED]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-167.1. Military Reserve Unit license plates [REVOKED]

[**Source:** Added at 15 Ok Reg 2821, eff 6-25-98; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-168. Indian tribal license plates

(a) **State of Oklahoma Indian tribal government license plates**. Vehicles titled in the name of a federally recognized Indian tribe only and used exclusively for the furtherance of its tribal functions, may be issued State of Oklahoma Indian tribal government license plates, or tribal compact license plates, pursuant to (c) of this Section. Initial applications for State of Oklahoma tribal license plates are made directly to the Oklahoma Tax Commission. Application for registration renewal of such plates may be made to the Oklahoma Tax Commission, or a motor license agent. Insurance verification, or a properly completed affidavit of non-use, is required at time of application.

(b) **Procedure upon sale to a non-qualifying purchaser**. When ownership of a vehicle is transferred from a tribe to a new owner not qualifying for the reduced rate, the purchaser must register the vehicle from the date of sale at the applicable fee and obtain the appropriate replacement license plate.

(c) **Indian tribal compact license plates**. Pursuant to a signed compact between a tribe and the State of Oklahoma, special tribal license plates may be designed and offered for issuance to tribal members, or the tribal government, at Oklahoma motor license agencies. Associated taxes and fees will be assessed and distributed pursuant to the provisions of the applicable compact.

(1) **Tribal membership of individual required**. Proof of membership in the tribe must be presented at time of registration by an individual member. The tribal member must be reflected on the Oklahoma certificate of title as an owner of the vehicle.

(2) **Tribal government registration**. Motor vehicles owned and operated by the tribe for governmental purposes are eligible for Indian tribal compact plates. The tribal government must be reflected as owner on the Oklahoma certificate of title. The registration fee applicable to Indian tribal license plates pursuant to the provisions of 47 O.S. § 1135.1(B)(4) will be assessed.

(3) **Procedure upon sale by an individual member to a non-tribal purchaser**. When a vehicle registered to an individual tribal member is transferred to a non-tribal member, the purchaser must obtain a replacement license plate when transferring ownership into his or her name.

(4) **Procedure upon sale by tribal government**. When a vehicle registered to the tribal government is transferred from the tribe to a new owner not qualifying for the reduced tribal government rate, the purchaser must register the vehicle from the date of sale at the applicable fee and obtain the appropriate replacement license plate. The tribe may retain the special tag for transferal to the replacement vehicle. The tag cannot be transferred to another tribe.

(5) **Registration information provided to tribe**. Tribal member registration information will be provided by the Commission to the tribe, pursuant to the compact provisions.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 22 Ok Reg 1556, eff 6-11-05; Amended at 19 Ok Reg 2063, eff 7-1-08; Amended at 32 Ok Reg 1363, eff 8-27-15; Amended at 36 Ok Reg 1227, eff 8-11-19]

710:60-3-169. Physically disabled registration rate

(a) **General provisions; fee**. Those persons qualified through the Department of Public Safety as being physically disabled may register a vehicle that is specially equipped due to the disability of the owner or of a family member related within the second degree of consanguinity, for a reduced fee plus an insurance verification fee. An Affidavit for Physically Disabled Registration Rate must be completed by the owner and accompany the request for the reduced rate.

(b) **Procedure upon sale to non-qualifying purchaser**. When a vehicle is sold by a disabled party to a purchaser not qualifying for the reduced rate, the purchaser must pay for the remaining portion of the registration period at the applicable rate.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 15 Ok Reg 2821, eff 6-25-98]

710:60-3-170. Physically disabled persons

(a) **Free plate available to qualifying persons**. A special tag displaying a stylized human figure may be ordered at no charge. For an additional fee, an eligible applicant may apply for a duplicate license plate for display on the front of applicant's vehicle. The applicant must have a Disabled Parking Permit from the Department of Public Safety to qualify for this plate. Special parking privileges may be extended to a physically disabled person who displays a five-year placard, a temporary placard, or a physically disabled license plate, on a motor vehicle, operated by or under the direction and for the use of the physically disabled person, pursuant to statute.

(1) **Procedure for obtaining certification from Department of Public Safety**. To receive the Disabled Parking Permit, an application may be obtained from the Department of Public Safety. The application must be completed by a physician licensed to practice medicine.

(2) **Procedure for ordering license plate**. To order the tag, a completed Application for Handicapped Plate must be submitted to the Oklahoma Tax Commission.

(3) **Renewal**. The handicapped plate will be renewed by the Oklahoma Tax Commission upon proof of current registration.

(b) **Special registration rate may apply.** If a vehicle is modified as a direct result of the physical disability of the owner, or of a relative of the owner within the second degree of consanguinity, a special registration may be available. The disabled individual must qualify for a Department of Public Safety Disabled Parking Permit. The vehicle modification must be permanent, and of a nature that could not be considered standard equipment, or normal, optional, vehicle equipment.

Examples of qualifying modifications are hand controls, raised foot pedals, or wheelchair lifts. Vehicle modification eligibility determinations will be made by the Oklahoma Tax Commission.

(c) **Procedure for obtaining special rate.** An applicant for the special rate must complete an affidavit describing the modification made to the vehicle and listing the applicable Department of Public Safety insignia number, recipient's name, and recipient's relationship to the vehicle owner.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01; Amended at 19 Ok Reg 1849, eff 6-13-02; Amended at 22 Ok Reg 1556, eff 6-11-05]

710:60-3-171. In-transit license plates

In–transit license plates are issued for qualifying vehicles engaged in the business of transporting and delivering vehicles. Manufactured home transporters are required to have a motor carrier number (MC#) issued by the Federal Motor Carrier Safety Administration (FMCSA) or insurance on file with the Oklahoma Corporation Commission (O.C.C.) before an in-transit plate can be issued. If the applicant does not have a motor carrier number (MC#), the Verification of Insurance on file must be verified with the Oklahoma Corporation Commission. In-transit plates expire on December 31st of each year. The application and license are issued through the Oklahoma Tax Commission Motor Vehicle Division.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 19 Ok Reg 2063, eff 7-1-08]

710:60-3-172. Environmental awareness license plates [REVOKED]

[**Source:** Added at 10 Ok Reg 3843, eff 7-12-93; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-173. Iwo Jima license plates [REVOKED]

[**Source:** Added at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-174. D-Day Survivor License plate [REVOKED]

[**Source:** Added at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-175. Military Decoration license plates [REVOKED]

[**Source:** Added at 11 Ok Reg 3507, eff 6-26-94; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-175.1. Congressional Medal of Honor license plate

(a) **Qualification**. Recipients of a Congressional Medal of Honor are eligible for a special license plate, which may be displayed on vehicles with a rated carrying capacity of one (1) ton or less. To qualify, the applicant must submit acceptable documentation of the award and the required fee. If the applicant does not have any documents which show that a Congressional Medal of Honor was awarded, the applicant may obtain certification from the Oklahoma Department of Veterans Affairs.

(b) **Fees; renewal**. To renew the Congressional Medal of Honor license plate, the applicant must pay an annual fee prescribed by statute, in lieu of all other registration fees.

[**Source:** Added at 14 Ok Reg 2706, eff 6-26-97]

710:60-3-176. Vietnam Veteran license plate [REVOKED]

[**Source:** Added at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-177. Round and Square Dance license plates [REVOKED]

[**Source:** Added at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-177.1. Balloonist license plates [REVOKED]

[**Source:** Added at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-178. Military Multi-decoration license plates [REVOKED]

[**Source:** Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-179. Firefighter license plates [REVOKED]

[**Source:** Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-180. World War II Veteran license plates [REVOKED]

[**Source:** Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-181. Korean War Veteran license plates [REVOKED]

[**Source:** Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-182. Wildlife Conservation license plates [REVOKED]

[**Source:** Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-183. Municipal Official license plates [REVOKED]

[**Source:** Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-183.1. Police officer license plates [REVOKED]

[**Source:** Added at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-184. Gold Star license plates

(a) **Qualification.** The designated parties meeting the qualification requirements outlined below are eligible for Gold Star license plates. (47 O.S. § 1135.2)

(1) **Parents.** The parent of a veteran killed in action is eligible to display a Gold Star license plate for no more than two (2) vehicles with a rated carrying capacity of one (1) ton or less. The parent must submit proof of eligibility, consisting of a Gold Star Parent membership card or a birth certificate confirming applicant's relationship with the veteran and one of the items listed in (A) or (B) of this paragraph, along with insurance verification, a completed application, and any fees prescribed by statute, to the Oklahoma Tax Commission:

(A) A certification letter from the Oklahoma Department of Veterans Affairs, stating that the veteran was killed in action.

(B) A deceased Veterans DD form 214.

(2) **Surviving spouse or child.** The surviving spouse or child of an honorably discharged veteran who died as a direct result of the performance of active duties or as a result of a service-connected injury, illness or disease is eligible to display a Gold Star license plate on any vehicle with a rated carrying capacity of one (1) ton or less. The surviving spouse or child must submit proof of eligibility, consisting of a birth certificate or other proof of relationship to the veteran and one of the items listed in (A) through (C) of this paragraph, along with insurance verification, a completed application, and any fees prescribed by statute, to the Oklahoma Tax Commission:

(A) DD Form 1300, Report of Casualty,

(B) Death Certificate, DD Form 214 and a statement veteran's death was due to or a consequence of a service-connected disability, or

(C) A letter from the Oklahoma Department of Veteran Affairs confirming qualifying circumstances of the veteran's death.

(b) **Renewal.** Renewal of a Gold Star license plate may be made at the local motor license agency or at the Oklahoma Tax Commission. To renew a Gold Star license plate, the applicant must pay the annual fee prescribed by statute. [47 O.S. § 1135.2(C)]

(c) **Procedure upon sale to non-qualifying purchaser.** If a vehicle displaying a Gold Star license plate is sold to a purchaser not qualified for the reduced rate, the purchaser must register the vehicle from the date of purchase and obtain a regular license plate.

[**Source:** Added at 13 Ok Reg 3113, eff 7-11-96; Amended at 14 Ok Reg 2706, eff 6-26-97; Amended at 36 Ok Reg 1227, eff 8-11-19]

710:60-3-185. Child abuse prevention license plates [REVOKED]

[**Source:** Added at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-185.1. Crime victims awareness license plates [REVOKED]

[**Source:** Added at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-185.2. Oklahoma Safe Kids Association license plates [REVOKED]

[**Source:** Added at 15 Ok Reg 2821, eff 6-25-98; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-186. National Association for the Advancement of Colored People (NAACP) license plates [REVOKED]

[**Source:** Added at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-187. National Rifle Association (NRA) license plates [REVOKED]

[**Source:** Added at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-188. Red Cross Volunteer license plate [REVOKED]

[**Source:** Added at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-188.1. Emergency medical technician license plate [REVOKED]

[**Source:** Added at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-189. United States Olympic Committee license plates [REVOKED]

[**Source:** Added at 13 Ok Reg 3113, eff 7-11-96; Amended at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-190. Oklahoma History license plates [REVOKED]

[**Source:** Added at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-191. Oklahoma Military Academy Alumni license plates [REVOKED]

[**Source:** Added at 13 Ok Reg 3113, eff 7-11-96; Amended at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-192. Masonic Fraternity license plates [REVOKED]

[**Source:** Added at 13 Ok Reg 3113, eff 7-11-96; Amended at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-192.1. Order of the Eastern Star license plates [REVOKED]

[**Source:** Added at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-192.2. Shriner's hospitals for children license plates [REVOKED]

[**Source:** Added at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-192.3. Knights of Columbus license plates [REVOKED]

[**Source:** Added at 15 Ok Reg 2821, eff 6-25-98; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-193. Historic Route 66 license (Mother Road) license plates [REVOKED]

[**Source:** Added at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-194. Heart of the Heartland license plates [REVOKED]

[**Source:** Added at 13 Ok Reg 3113, eff 7-11-96; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-194.1. Oklahoma City Bombing Victims and Survivors license plates [REVOKED]

[**Source:** Added at 15 Ok Reg 2821, eff 6-25-98; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-195. Fight breast cancer license plates [REVOKED]

[**Source:** Added at 14 Ok Reg 2706, eff 6-26-97; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-196. Civil Air Patrol license plates [REVOKED]

[**Source:** Added at 15 Ok Reg 2821, eff 6-25-98; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-197. Quiet Birdmen license plates [REVOKED]

[**Source:** Added at 15 Ok Reg 2821, eff 6-25-98; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-198. Jaycees license plates [REVOKED]

[**Source:** Added at 15 Ok Reg 2821, eff 6-25-98; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-199. Ninety-Nines license plates [REVOKED]

[**Source:** Added at 15 Ok Reg 2821, eff 6-25-98; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

PART 17. SPECIAL PERMITS

710:60-3-200. [RESERVED]

[**Source:** Reserved at 9 Ok Reg 2151, eff 6-12-92]

710:60-3-201. 72-hour permit

The 72-hour permit provides full registration to certain commercial vehicles which are not otherwise registered in Oklahoma. Effective October 1, 2011, the Oklahoma Corporation Commission assumed complete issuance responsibility for such permits.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 29 Ok Reg 532, eff 5-11-12]

710:60-3-202. Special mobilized machinery

(a) **Description**. Special Mobilized Machinery (SMM) are special purpose machines or devices which derive no revenue from the transportation of persons or property, whose use of the highways is only incidental and whose useful revenue producing service is performed at destinations in an area away from the traveled surface of an established open highway. SMM may be either truck or trailer mounted. Unless stated specifically otherwise, the following provisions apply to both configurations.

(b) **Truck mounted SMM - excise tax assessment**. Truck mounted SMM may register either as SMM, or at any other registration classification for which the vehicle type, vehicle use and vehicle owner qualify. Standard excise tax applies to truck mounted SMM registered as such. Vehicle sales tax is not assessed.

(c) **Trailer mounted SMM - excise tax assessment.** Trailer mounted SMM may register only as SMM, as such equipment does not qualify under any other registration classification. An expiring commercial trailer license plate is to be issued, at the applicable SMM registration rate. Standard excise tax applies. Vehicle sales tax is not assessed.

(d) **Qualification certificate and fee**. Special Mobilized Machinery is required to have a qualification certificate (authority) before any registration or permit can be issued. The qualification certificate may be obtained through the Commission, or any motor license agency. The qualification certificate remains valid for as long as ownership of the SMM does not change. If this qualification certificate is lost, or should ownership of the SMM change, a new certificate must be obtained.

(e) **Motor license agent to issue title and registration**. Agents are authorized to title and register SMM, using the qualification certificate number assigned by the agent or the Oklahoma Tax Commission.

(f) **Registration fee; expiration; penalties**. The fee for a full year registration is set forth by statute. All Special Mobilized Machinery registrations expire in December. On February 2, the registration fee doubles.

(g) **Reciprocity for out-of-state vehicles.** Special Mobilized Machinery properly registered in another state may pass through this state under that out-of-state registration provided the unit is not put into service within this state. Special Mobilized Machinery entering from another state and placed into service in the State of Oklahoma must be registered for the remainder of the year

(h) **Temporary operation.** SMM registered in another state and utilized for temporary service in this state may operate by temporary permit for not more than thirty (30) days in any calendar year. Absent a change of ownership, if an out-of-state registered SMM unit to which a temporary permit has been issued is operated in excess of thirty (30) days in Oklahoma in any calendar year, the unit must be titled and registered for the remainder of the year.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 22 Ok Reg 1556, eff 6-11-05; Amended at 30 Ok Reg 1861, eff 7-11-13; Amended at 35 Ok Reg 2085, eff 9-14-18]

710:60-3-203. Driveaway-towing or temporary license receipt

(a) **Description and use**. Driveaway-towing or temporary license receipts are issued for trucks, truck-tractors, trailers and motor buses, owned by nonresidents, which are properly registered in their home state for the current year and are operating in Oklahoma on a temporary basis not to exceed 90 days. The owner's name, description of the vehicle and weight available from the out-of-state registration should be shown on the certificate issued. This permit is restricted to nonresidents from those states who afford a like privilege to Oklahoma residents.

(b) **Farm trucks used during grain harvest or in hauling road materials for rural roads**. Permits may be issued by the Oklahoma Tax Commission or Oklahoma Corporation Commission to Oklahoma owned trucks on which the farm registration has been paid for the current year and which are being used during grain harvest or for hauling shale or road material for rural roads. Such permits may be issued only by the Oklahoma Corporation Commission to those vehicles currently registered in another state.

(c) **Towed vehicles**. A towing permit is issued on this form to a person towing a vehicle intended to be resold into this state or through this state. A permit fee shall be charged for each, the vehicle towing and the vehicle being towed. Each vehicle must be currently registered in its home state.

(d) **Receipt must show days valid; dates of issuance, and expiration**. The number of days issued must be shown as well as the issue date and expiration date.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 24 Ok Reg 2375, eff 6-25-07]

710:60-3-204. Harvest permits

Vehicles involved in harvesting are subject to the temporary license requirements described in OAC 710:60-3-203.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 24 Ok Reg 2375, eff 6-25-07]

710:60-3-205. Vehicles used to support motion picture, television, and video production activities

Vehicles entering this state for the express purpose of transporting the resources and equipment necessary to support production activities of the motion picture, television and video film industries operating within this state, provided that they are properly registered under the laws of another state or not registered with Oklahoma pursuant to the provisions of the International Registration Plan, are not subject to any registration requirements as set forth by statute.

[**Source:** Added at 13 Ok Reg 3113, eff 7-11-96]

PART 19. ENFORCEMENT [REVOKED]

710:60-3-210. Sale of vehicles seized for improper registration and/or license plates [REVOKED]

[**Source:** Revoked at 23 Ok Reg 2840, eff 6-25-06]

710:60-3-211. Order of sale from administrative hearing [REVOKED]

[**Source:** Revoked at 23 Ok Reg 2840, eff 6-25-06]

710:60-3-212. Notice of sale to lienholders [REVOKED]

[**Source:** Revoked at 23 Ok Reg 2841, eff 6-25-06]

710:60-3-213. Return of sale to be filed [REVOKED]

[**Source:** Revoked at 23 Ok Reg 2841, eff 6-25-06]

SUBCHAPTER 4. REGISTRATION PURSUANT TO THE INTERNATIONAL REGISTRATION PLAN [TRANSFERRED]

710:60-4-1. Purpose [TRANSFERRED]

[**Source:** Added at 12 Ok Reg 597, eff 12-5-94 (emergency); Added at 12 Ok Reg 2931, eff 7-14-95; Transferred to 165:30-17-1 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

710:60-4-2. Definitions [TRANSFERRED]

[**Source:** Added at 12 Ok Reg 597, eff 12-5-94 (emergency); Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 19 Ok Reg 752, eff 1-29-02,(emergency); Amended at 19 Ok Reg 1216, eff 5-11-02; Transferred to 165:30-17-2 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

710:60-4-3. Registration [TRANSFERRED]

[**Source:** Added at 12 Ok Reg 597, eff 12-5-94 (emergency); Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 14 Ok Reg 2706, eff 6-26-97; Amended at 20 Ok Reg 752, eff 3-7-03 (emergency); Amended at 20 Ok Reg 2587, eff 7-11-03; Transferred to 165:30-17-3 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

710:60-4-4. Proof of ownership [TRANSFERRED]

[**Source:** Added at 12 Ok Reg 597, eff 12-5-94 (emergency); Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 21 Ok Reg 1142, eff 5-13-04; Transferred to 165:30-17-4 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

710:60-4-5. Established place of business [TRANSFERRED]

[**Source:** Added at 12 Ok Reg 597, eff 12-5-94 (emergency); Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 19 Ok Reg 752, eff 1-29-02,(emergency); Amended at 19 Ok Reg 1216, eff 5-11-02; Amended at 20 Ok Reg 2590, eff 10-1-03; Transferred to 165:30-17-5 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

710:60-4-6. Registration as an owner-operator [TRANSFERRED]

[**Source:** Added at 12 Ok Reg 597, eff 12-5-94 (emergency); Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 20 Ok Reg 753, eff 3-7-03 (emergency); Amended at 20 Ok Reg 2587, eff 7-11-03; Amended at 21 Ok Reg 1142, eff 5-13-04; Transferred to 165:30-17-6 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

710:60-4-7. Operational records [TRANSFERRED]

[**Source:** Added at 12 Ok Reg 597, eff 12-5-94 (emergency); Added at 12 Ok Reg 2931, eff 7-14-95; Transferred to 165:30-17-7 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

710:60-4-8. Maintenance and availability of operational records [TRANSFERRED]

[**Source:** Added at 12 Ok Reg 597, eff 12-5-94 (emergency); Added at 12 Ok Reg 2931, eff 7-14-95; Transferred to 165:30-17-8 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

710:60-4-9. Failure to pay additional fee assessments [TRANSFERRED]

[**Source:** Added at 12 Ok Reg 597, eff 12-5-94 (emergency); Added at 12 Ok Reg 2931, eff 7-14-95; Transferred to 165:30-17-9 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

710:60-4-10. Renewal applications [TRANSFERRED]

[**Source:** Added at 12 Ok Reg 597, eff 12-5-94 (emergency); Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 20 Ok Reg 2587, eff 7-11-03; Transferred to 165:30-17-10 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

710:60-4-11. Enforcement [TRANSFERRED]

[**Source:** Added at 12 Ok Reg 597, eff 12-5-94 (emergency); Added at 12 Ok Reg 2763, eff 4-28-95 (emergency); Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 20 Ok Reg 2587, eff 7-11-03; Transferred to 165:30-17-11 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

710:60-4-12. Supplemental application [TRANSFERRED]

[**Source:** Added at 12 Ok Reg 597, eff 12-5-94 (emergency); Added at 12 Ok Reg 2931, eff 7-14-95; Transferred to 165:30-17-12 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

710:60-4-13. Amended mileage/adding states [TRANSFERRED]

[**Source:** Added at 12 Ok Reg 597, eff 12-5-94 (emergency); Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 20 Ok Reg 2587, eff 7-11-03; Transferred to 165:30-17-13 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

710:60-4-14. Audits [TRANSFERRED]

[**Source:** Added at 12 Ok Reg 597, eff 12-5-94 (emergency); Added at 12 Ok Reg 2931, eff 7-14-95; Transferred to 165:30-17-14 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

710:60-4-15. Mileage [TRANSFERRED]

[**Source:** Added at 12 Ok Reg 597, eff 12-5-94 (emergency); Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 19 Ok Reg 428, eff 10-18-01,(emergency); Amended at 19 Ok Reg 1218, eff 5-11-02; Amended at 20 Ok Reg 2591, eff 7-11-03; Transferred to 165:30-17-15 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

710:60-4-16. Application disapproval [TRANSFERRED]

[**Source:** Added at 12 Ok Reg 597, eff 12-5-94 (emergency); Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 21 Ok Reg 1142, eff 5-13-04; Transferred to 165:30-17-16 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

710:60-4-17. Temporary operating authority [TRANSFERRED]

[**Source:** Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 19 Ok Reg 428, eff 10-18-01,(emergency); Amended at 19 Ok Reg 1218, eff 5-11-02; Amended at 21 Ok Reg 1142, eff 5-13-04; Transferred to 165:30-17-17 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

710:60-4-18. Compliance confirmation [TRANSFERRED]

[**Source:** Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 16 Ok Reg 2652, eff 6-25-99; Transferred to 165:30-17-18 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

710:60-4-19. [TRANSFERRED]

[**Source:** Reserved at 12 Ok Reg 2931, eff 7-14-95; Transferred to 165:30-17-19 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

710:60-4-20. Incorporation by reference [TRANSFERRED]

[**Source:** Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 21 Ok Reg 1142, eff 5-13-04; Transferred to 165:30-17-20 by Senate Bill 141, 49th Legis., 2d Reg. Sess.(2004), eff 7-1-04]

SUBCHAPTER 5. MOTOR VEHICLE TITLES

PART 1. GENERAL PROVISIONS

710:60-5-1. Certificate of title required

Except for vehicles proportionally registered with the Oklahoma Corporation Commission and properly titled in another state, or vehicle types that are exempted from titling requirements, the owner of every vehicle registered in this state shall possess an Oklahoma certificate of title as proof of their ownership of such vehicle.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 22 Ok Reg 1557, eff 6-11-05; Amended at 34 Ok Reg 2079, eff 9-11-17]

710:60-5-2. Types of certificates

(a) **Title certificate color designation**. Oklahoma utilizes several different colors in designating vehicle types. The title types and corresponding certificate colors are as follows:

(1) Standard Title (Green)
(2) Salvage Title (Red)
(3) Rebuilt Title (Orange)
(4) Junked Title (Blue)
(5) Classic Title (Green)
(6) Remanufactured Title (No color designation at this time)
(7) Unrecovered Theft Title (Purple)
(8) Rebodied Vehicle Title (Yellow)

(b) **Title suffix designation.** On certificates of title issued prior to March 16, 2015, letter suffixes were utilized to designate the sequence of Oklahoma certificates of title issued to a specific vehicle. The original Oklahoma title issued had no suffix following the designated title

number. All subsequent Oklahoma titles, regardless of type, issued to that vehicle were designated by a letter suffix. The letter "a" was assigned as a suffix to the first Oklahoma title issued following the original title, "b" to the next title issued, etc. Effective March 16, 2015, every title certificate issued will reflect a unique title number. Only the most recent Oklahoma certificate of title issued is considered valid.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 26 Ok Reg 2344; eff 6-25-09; Amended at 33 Ok Reg 1081, eff 8-25-16]

710:60-5-3. General registration prerequisite for issuance of title

An Oklahoma Title will not be issued without a current Oklahoma registration except for purposes of recording a lien on a title or on an apportioned vehicle. A duplicate title may be issued without current Oklahoma registration to a former resident who has relocated to another state and the title is being mailed to an out-of-state address designated by the requestor.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 24 Ok Reg 2375, eff 6-25-07]

710:60-5-4. Multiple owners

(a) When multiple owners are listed on vehicle ownership documentation, whether a title document or ownership assignment document, and there is no distinction as to whether ownership is to be joined by '**and**', '**and/or**', or '**or**', the resulting Oklahoma title is to be issued reflecting ownership joined by '**and**'.

(b) When transferring ownership from a title document which lists multiple (former) owners, the following assignment guidelines apply:

(1) When ownership is joined by '**or**' or '**and/or**', any one of the owners may assign ownership.

(2) When ownership is joined by '**and**', all owners are required to assign ownership.

(c) When multiple owners are listed, followed by "**WROS"** (With Rights of Survivorship), the rules under (a) and (b) above apply.

(d) When ownership is listed as two names, followed by "**TOD"** (Transfer Upon Death), the first name listed will be considered the primary (unconditional) owner and the second name listed as the secondary (conditional) owner. The secondary owner may obtain ownership only in the event of the primary person's death (upon presentation of the death certificate). The secondary owner has no other ownership claim to the vehicle. As long as the primary owner remains alive, he/she can assign ownership of the vehicle at any time, with no signature or documentary approval of the secondary owner required.

(e) Effective November 1, 2016, the transfer-upon-death provisions provided for in 47 O.S. § 1107.5 may be utilized as an alternative to placing the TOD designation on a title. [See: OAC 710:60-5-77]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 22 Ok Reg 1557, eff 6-11-05; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 34 Ok Reg 2079, eff 9-11-17]

710:60-5-5. Branding of out-of-state titles

Any special brand or notation listed on the out-of-state title of a vehicle making application for an original Oklahoma title must be carried forward to the Oklahoma certificate, unless the age of the

vehicle excludes it from the title branding requirements.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92]

710:60-5-6. Undeliverable Oklahoma title

Any owner of a vehicle who purchased a title, but never received the title through the U.S. Postal Services, may complete a statement of facts and receive a replacement title free of charge. The statement should be completed no earlier than twenty (20) days and no later than ninety (90) days from the date of the title issuance.

[**Source:** Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 26 Ok Reg 2344; eff 6-25-09]

710:60-5-7. Vehicle title records research

Vehicle title records research will be conducted upon receipt of a qualified request and will be subject to the conditions and fees outlined in 47 O.S. § 1109, with the following exceptions:

(1) When researching an error on the most recent title transaction completed in this state at the request of the title-holder or a Motor License Agent, the research will be conducted at no charge and the requestor advised of the source of the error. If the error is attributable to a Motor License Agent, a corrected title will be issued at no charge to the title-holder. If the error resulted from information or documentation submitted by, or on behalf of, the owner, the requestor will be so advised. Should the owner take the necessary corrective actions and apply for a new title, applicable titling fees will apply. If any requesting party wishes to receive copies of some or all of the researched documentation, normal research fees will apply.

(2) Title research will be conducted for, and document copies provided at no charge, to Motor License Agents requesting research directly related to errors or omissions, or both, claimed against the motor license agency.

[**Source:** Added at 22 Ok Reg 1557, eff 6-11-05]

710:60-5-8. Oklahoma assigned identification number

An Oklahoma assigned identification number, when required for an assembled or rebodied vehicle, or upon written request from an authorized state or federal court or law enforcement agency, or when otherwise deemed necessary by the Commission, shall be assigned by the Motor Vehicle Division of the Commission. Once assigned, the Oklahoma assigned number is considered the valid vehicle identification number (VIN) for that vehicle and is to be affixed to the vehicle in a manner and location determined by the Commission.

[**Source:** Added at 29 Ok Reg 532, eff 5-11-12]

PART 3. APPLICATION FOR CERTIFICATES OF TITLE

710:60-5-30. Applications for certificates of title

An application for Oklahoma Certificate of Title for a Vehicle (OTC Form 701-6) must be completed as part of the supporting documentation for all original Oklahoma titles issued. Following are instructions for completing the application.

(1) **Model, year and make.** Enter the model and model year as indicated by the manufacturer, as well as the make of the vehicle.

(2) **Body type.** List the basic vehicle body type. Do not use trade or model names designated by the manufacturer. Following are examples of basic vehicle types:

(A) Automobile: 2Dr. Coupe; 4Dr. Sedan; 2Dr. Convertible; Funeral Coach

(B) Truck: Pickup; Truck; Truck-Tractor

(C) Travel Trailer

(D) Manufactured Home

(E) Motor Home

(F) Motorcycle

(G) Bus

(H) Straight Trailer or Semitrailer: Show as Straight Trailer or Semitrailer. A straight trailer is constructed so that no part of its weight rests upon the towing vehicle. A semitrailer is constructed so that a portion of its weight and load rests upon or is supported by another vehicle. In Model No. list Flat-bed or Semi.

(I) Pole Trailer: Show as Pole Trailer. This type of trailer is used for hauling pipes or poles and is a frame only, having no bed.

(J) Sport Utility

(K) Van

(3) **Model.** Basic information is to be entered here that will insure proper and accurate identification of the vehicle. All automobiles have a model name and number. (Do not confuse the model number with the serial number.) The following information should be entered for each type of vehicle.

(A) Automobile: Model, name and number. Example: 2007 Chevrolet, 4Dr., Sport Utility.

(B) Manufactured Home: Model, name (if any), length, and width. Example: 1984 Hicks Manufactured Home, 14' x 60'.

(C) Travel Trailer: Model, name, length and width. Example: 1984 Nomad Travel trailer 8' x 40'.

(D) Motorcycle: Model, name, number and number of cylinders.

(E) Bus: Model, and number of passenger seats. Example: 1970 GM Omnibus PD-4101 39 psgr.

(F) Truck: Brief description of body, model number, manufacturer's rated capacity (if known) and number of rear axles.

(G) Truck-Pickup: Model name, number and manufacturer's rated capacity (if known). Example: 1985 Ford Styleside F100 1/2T.

(H) Truck-Tractor: Model number and number of rear axles.

(I) Trailer-Large Trailers: Brief description of body, length and number of axles. Example: Grain, 35FT., 2A

(J) Small Trailers: Brief description of body length and number of wheels. Example: Tractor, 12FT, 4 (Wheels Rental, 6FT,4W)

(4) **Identification number.** The vehicle identification number, or serial number if not a vehicle, is to be listed. Alternatives must be approved by the Oklahoma Tax Commission, Motor Vehicle Division.

(5) **"Actual sales price (value)" defined.** The "**actual sales price**", commonly referred to as "purchase price", means the actual sales price of a vehicle excluding any discounts or credits given for a trade-in. The actual sales price must be within twenty percent (20%) of the average

retail price value of the vehicle, as listed in the automotive reference material prescribed by the Oklahoma Tax Commission. [**See**: 710:60-5-50]

(6) **Signature**. The owner or a properly designated agent must sign the application for title.

(7) **New vehicles sold by Oklahoma dealers**. When the application is completed by the selling dealer, an authorized employee of the dealership is to sign the statement and enter the actual sales price of the vehicle.

(8) **Declaration of damage or theft**.

(A) **Required for all vehicles not over ten model years old**. Owners of vehicles 10 model years old or less, with the exception of new vehicles or vehicles on out-of-state titles that are already branded (salvage, rebuilt, etc.) being registered for the first time in Oklahoma must complete this portion of the Application for Title.

(B) **Declaration to be executed by owner**. The owner must first answer, to the best of his or her knowledge, the first two (2) questions listed on the Declaration. If the answer is no to both, question three (3) need not be completed. If the answer to either or both questions one (1) and two (2) is yes, the owner must then complete question three (3), by entering the applicable damage percentage.

(C) **Recovered theft brand**. Should the owner indicate that the vehicle had been stolen, but the cost of repairing it to a roadworthy condition amounted to less than sixty percent (60%) of its fair market value at the time of loss, the Oklahoma Certificate of Title is to be branded "Recovered Theft".

(D) **No brand when damage unrelated to theft and repair less than sixty percent (60%) of value**. Should the owner indicate that the vehicle had been damaged by collision or other occurrence but the cost of repairing it to a roadworthy condition amounted to less than sixty percent (60%) of its fair market value, the Oklahoma Certificate of Title will not be branded.

(E) **Salvage title when damage is greater than sixty percent (60%) of value**. Should the owner indicate that the vehicle had been damaged and the cost of repairing it to a roadworthy condition amounted to more than sixty percent (60%) of its fair market value at the time of loss, the vehicle is to be treated as if it were entering Oklahoma with a salvage title. This applies regardless of whether the damage was due to theft, collision or other occurrence.

(F) **Flood damage disclosure.** In addition to the above, the owner of any vehicle that has suffered flood and/or water damage is to complete the Flood Damage Disclosure section. Should the owner indicate the vehicle meets the listed statutory criteria for a flood damaged vehicle, the Oklahoma title will be issued with the brand "Flood Damaged".

(9) **Vehicle inspection**.

(A) **Inspection required**. All previously registered vehicles entering Oklahoma from another state, with the exception of vehicles intending to prorate, must be physically inspected before an original Oklahoma certificate of title may be issued. The vehicle identification number (VIN) and odometer reading from the vehicle will be entered in this portion of the application. The VIN found on the vehicle will be compared to the number listed on the out-of-state documentation to ensure they match.

(B) **Persons authorized to perform inspection; non-release of title**. Except as noted herein, inspections are to be performed by motor license agents or authorized Oklahoma Tax Commission personnel only. If the vehicle is unavailable for inspection, a hold is to be placed on the Oklahoma title. The applicant will be informed that the title will not be released until the VIN inspection has been completed. The Oklahoma Tax Commission

may allow the inspection to be performed at a location out-of-state by another state's department of motor vehicles or state law enforcement agency. For vehicles offered for sale at salvage pools, salvage disposal sales, or classic or antique vehicle auctions, and on which the VIN does not match the number recorded on the ownership records, the required inspection may be conducted at the location, or place of business, of such sale or auction by any state, county, or city law enforcement officer.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 4691, eff 8-15-94 (emergency); Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01; Amended at 19 Ok Reg 431, eff 11-13-01,(emergency); Amended at 19 Ok Reg 864, eff 3-4-02,(emergency); Amended at 19 Ok Reg 2441, eff 6-27-02; Amended at 21 Ok Reg 1137, eff 5-13-04; Amended at 24 Ok Reg 2375, eff 6-25-07]

PART 5. CERTIFICATES OF TITLE

710:60-5-50. Incorporation by reference

(a) **Reference to automotive reference material.** When reference is made to "book value" or "sales value", it shall mean, unless the context clearly indicates otherwise, the automotive reference material prescribed by the Oklahoma Tax Commission for use in determining the average retail price value for purposes of registering and titling motor vehicles in this state, set out in the contract between the Commission and N.A.D.A. Official Use Car Guide Company, Inc. and delineated in the terms of P.O. Y052341, issued January 16, 2002.

(b) **Incorporation**. The following publications are, unless otherwise specifically provided, incorporated by reference in their entirety:

(1) N.A.D.A. Official Used Car Guide;
(2) N.A.D.A. Official Older Used Car Guide;
(3) N.A.D.A./ATD Official Commercial Truck Guide;
(4) N.A.D.A. Motorcycle/Snowmobile/ATV/Personal Watercraft Appraisal Guide; and,
(5) N.A.D.A. Recreation Vehicle Appraisal Guide.

(c) **Inclusion of citations and definitions.** When a provision of the prescribed automotive reference material is incorporated by reference, all citations and definitions contained therein are also incorporated by reference.

(d) **Inconsistencies or duplication.** In the case of any inconsistency or duplication between the requirements of those provisions incorporated by reference in this Section, and the rules set out in this Chapter, the provisions incorporated by reference shall prevail, except where the rules in this Subchapter are more particular. The provisions incorporated by reference are subject to any limitations provided by Oklahoma law.

(e) **Effective dates.** The provisions of this Section shall be operative beginning February 1, 2002.

[**Source:** Reserved at 9 Ok Reg 2151, eff 6-12-92; Added at 18 Ok Reg 878, eff 2-23-01 (emergency); Added at 18 Ok Reg 1340, eff 5-11-01; Amended at 19 Ok Reg 431, eff 11-13-01,(emergency); Amended at 19 Ok Reg 864, eff 3-4-02,(emergency); Amended at 19 Ok Reg 2441, eff 6-27-02]

710:60-5-51. Original certificate of title

(a) **Completed application required**. An application for Oklahoma Certificate of Title must be completed and forwarded to the Commission upon application for an original Oklahoma title.

(b) **Manufacturer's statement of origin**. A Manufacturer's Statement of Origin (MSO) must accompany the title to a vehicle which has never been titled or registered. If no MSO has yet been provided to the owner at time of initial title application, an original Oklahoma title may be placed on document hold upon presentation of ownership documentation acceptable to the Commission, such as a completed contract of sale from the selling dealership.

(c) **Out-of-state titles; negotiable titles; memorandum titles**. When issuing an original title from an out-of-state title to the individual whose name appears on the face, all information must be correctly transcribed from the out-of-state title. When presented with any document other than a negotiable out-of-state title, the Oklahoma title will be placed on document hold and not be released until the negotiable out-of-state title is surrendered. When the Oklahoma title is to be placed on document hold, the applicant is to be asked whether the vehicle is subject to any lien and, if so, is to complete an affidavit outlining the lienholder information. When an out-of-state title is submitted reflecting a secured party, the lien will be carried forward to the Oklahoma record, as outlined in OAC 710:60-5-113. If the negotiable out-of-state title is being held by the secured party, the owner of the vehicle shall file an affidavit with the Commission or the motor license agent stating that title to the vehicle is being held by a secured party and has not been issued pursuant to the laws of the state where titled, and that there is an existing lien or encumbrance on the vehicle. The current name and address of the secured party or lienholder shall also be stated in the affidavit. The form of the affidavit shall be prescribed by the Oklahoma Tax Commission. In most instances, negotiable titles are those containing ownership assignment sections. Lack of assignments ordinarily indicates the title is non-negotiable.

(d) **Assigned or reassigned out-of-state titles**. An out-of-state title which has been properly assigned or reassigned is acceptable ownership documentation to qualify for issuance of an original Oklahoma title. Notarization is required on any assignment completed in a state that requires such notarization.

(e) **Title issued only to assignee**. Under no circumstances shall an Oklahoma Certificate of Title be issued to an individual(s) or entity other than to whom the assignment is made.

(f) **Actual sales price.** The actual sales price, commonly referred to as "purchase price", is required for any vehicle on which an Oklahoma title is to be issued and excise tax and/or sales tax collected. The documentation described in this subsection is required to establish the actual sales price:

(1) For new vehicles, a purchase contract or bill of sale from the selling dealer will be required.

(2) For used vehicles, a purchase contract or bill of sale will be required. If neither of these documents is available, a "Declaration of Vehicle Purchase Price" must be completed by the purchaser. The vehicle purchase price indicated by the purchase contract, bill of sale or Declaration of Vehicle Purchase Price is the amount to be utilized for purposes of calculation of motor vehicle excise and sales taxes even under circumstances when a different amount has been entered in the vehicle assignment portion of the certificate of title.

(3) A purchase contract or bill of sale offered only to establish the actual sales price pursuant to this subsection, and not to convey ownership, need not be notarized.

(g) **IRP registration title hold**. When an applicant for an original Oklahoma title does not complete a registration transaction at that time, due to a declaration of intent to subsequently register the vehicle under the International Registration Plan (IRP), the Oklahoma title will be placed on hold until that registration transaction is completed and confirmed.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 10 Ok Reg 3843, eff 7-12-93; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 29 Ok Reg 532, eff 5-11-12; Amended at 32 Ok Reg 1363, eff 8-27-15; Amended at 35 Ok Reg 2085, eff 9-14-18; Amended at 36 Ok Reg 1227, eff 8-11-19]

710:60-5-52. Insurance loss

An insurance company, obtaining a title in its name to a vehicle on which it has paid a loss and which was currently registered at the time of loss, is not required to pay any registration fees, sales taxes, or excise taxes upon the submission of a police report or insurance adjuster's report and a declaration by the insurer that the vehicle is held for sale to a dealer.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 35 Ok Reg 2085, eff 9-14-18]

710:60-5-53. Salvage titles

(a) **Salvage vehicle defined**. A salvage vehicle is a vehicle ten (10) model years and newer which has been damaged by collision or other occurrence to the extent that the cost of repairing the vehicle for safe operation on the highway exceeds sixty percent (60%) of its fair market value at the time of loss.

(b) **Determining classification as a salvage vehicle**. To determine the 10 year model age limit for this purpose, subtract 9 from the current latest manufacturer's model on sale. July 1 is the generally accepted date that new model vehicles go on sale. For example, prior to July 1, 2006, the latest manufacturer's model on sale were 2006 models. Therefore, during the one (1) year period ending June 30, 2006 (7/1/05 through 6/30/06), a ten year old vehicle would have been a 1997 (2006-9) model. During that period, 1996 and older models were exempt from the salvage requirements. Beginning July 1, 2006, 2007 model vehicles officially (per this guideline) went on sale, resulting in 1997 models becoming exempt from the salvage requirements. This formula for determining the age of a model year will apply to all such determinations regarding salvage and rebuilt vehicles.

(c) **Change of classification**. Vehicles over 10 model years old may go in to, or come out of, salvage at any time. No inspection is required to bring such vehicles out of salvage.

(d) **Out-of-state salvage titles**. Vehicles over 10 model years old entering Oklahoma with an out-of-state salvage title may receive either a salvage title or standard (green) title with a salvage date listed.

(e) **Notification by insurance companies**. An insurance company paying a loss on a vehicle where the cost of repairing the vehicle for safe operation on the highway exceeds 60% of its market value, or pays a claim for a flood-damaged vehicle as defined in 47 O.S. § 1105, is required to notify the vehicle owner to surrender the title to the Oklahoma Tax Commission or a motor license agent so that it may be replaced by a salvage title. The Motor Vehicle Division will also be notified by the insurance company. The notice shall include the estimated total damage percentage determination of the actual cash value made by the insurance company to repair the vehicle for safe operation on the highway.

(f) **Transfer title to insurance company on payment of total loss due to theft; removal of salvage notation**. The ownership of any unrecovered vehicle which has been declared a total loss by an insurer because of theft shall be transferred to the insurer by an unrecovered-theft vehicle title; provided, the ownership of any such vehicle which has been declared a total loss by an insurer licensed by the Oklahoma Insurance Department and maintaining a multi-state motor vehicle salvage processing center in this state shall be transferred to the insurer by a salvage or

an unrecovered-theft title without the requirement of a visual inspection of the vehicle identification number by the insurer. Should a vehicle for which the Oklahoma certificate of title has been placed on serial inspection hold be stolen and a total loss paid to the owner by an insurer pursuant to the process outlined in this paragraph, an unrecovered theft salvage transfer title may be issued in the name of the insurer, but placed on serial inspection hold pending recovery of the vehicle and confirmation of the vehicle identification number. Upon recovery of the vehicle, the ownership shall be transferred by an original title, salvage title, or junked title, as may be appropriate based upon an estimate of the amount of loss submitted by the insurer.

(g) **License plate not affected by salvage classification; current registration generally required**. The license plate from a vehicle entering salvage status need not be surrendered. However, registration must be current on a vehicle entering salvage status, unless it is being titled by a salvage dealer.

(h) **Flood damaged brand**. A salvage or rebuilt vehicle which was damaged by flooding, or a vehicle which was submerged at a level to or above the dashboard of the vehicle and on which an amount of loss was paid by the insurer, shall have the notation "Flood Damaged" listed on the face of the Oklahoma title.

(i) **Multi-state motor vehicle salvage processing centers.** Insurance companies licensed by the Oklahoma Insurance Department and which maintain a multi-state motor vehicle salvage processing center in this state may be issued an Oklahoma original salvage title on an unrecovered stolen vehicle without a visual inspection of the vehicle identification number (VIN) or odometer. For a vehicle to qualify, the following conditions must be met:

(1) The vehicle has been stolen and not yet recovered;

(2) An out-of-state title, assigned to the qualifying insurance company, must be submitted. An Oklahoma title may not be issued if an existing Oklahoma title record is on file reflecting a VIN inspection "hold"; and,

(3) One of the following documents, verifying the theft of the vehicle, must be submitted:

(A) Stolen vehicle report;

(B) Insurer's proof of loss; or,

(C) A statement from the insurer verifying that the vehicle was stolen and has not yet been recovered.

[**Source:** Amended at 8 Ok Reg 3305, eff 7-8-91 (emergency); Amended at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 20 Ok Reg 2173, eff 6-26-03; Amended at 23 Ok Reg 2841, eff 6-25-06; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 26 Ok Reg 2344; eff 6-25-09; Amended at 31 Ok Reg 2436, eff 9-12-14]

710:60-5-54. Rebuilt titles

(a) A salvage vehicle ten (10) model years old or newer, that has been repaired to a roadworthy condition must undergo a rebuilt vehicle inspection by a Motor License Agent before it may be put into use.

(b) The vehicle owner must complete a "Rebuilt Vehicle Inspection Request" (OTC Form 788-B) and submit it to the Motor License Agent.

(c) If an assigned serial number is needed, the owner must contact the Oklahoma Tax Commission Motor Vehicle Division, Title Section.

(d) The assigned serial number must be permanently affixed to the vehicle before the rebuilt inspection is performed.

(e) The Motor License Agent will designate the date, time and location of the inspection within ten (10) working days of receipt of the request.

(f) If the inspection location is not the place of business of the rebuilder, the Motor License Agent shall issue an "Authorization for Travel and Inspection" (OTC Form 788-C), authorizing the applicant to operate the vehicle en route to and from the location for the inspection. This form does not relieve the operator of the vehicle from the Oklahoma Financial Responsibility laws, nor does it allow the operation of the vehicle without a current safety inspection.

(g) The inspection is to be performed by the Motor License Agent or by persons employed by the Motor License Agent.

(h) All vehicle damage shall be repaired before the examination is conducted.

(i) The rebuilt vehicle inspection shall consist of all the following:

(1) Comparison of the vehicle identification number (VIN) with the number recorded on the ownership records.

(2) Inspection of the vehicle identification number and the VIN plate to detect possible alteration or other fraud.

(3) Interpretation of the vehicle identification number recorded on the ownership documents to assure that it accurately describes the motor vehicle in question. Motor License Agents are to use the VIN analysis system (VINA) incorporated into the Motor Vehicle Computer System, to verify that the VIN accurately describes the motor vehicle.

(4) Inspection of the odometer of the vehicle to detect rollback or alteration.

(j) The owner of the vehicle shall present to the Motor License Agent:

(1) The salvage title;

(2) Receipts for all parts placed on the vehicle. The Agent shall validate the parts used and return the receipts to the owner; and,

(3) Proof of current liability insurance. An "Affidavit of Non-Use In Lieu of Liability Insurance" (OTC Form 797) is not acceptable.

(k) The Motor License Agent or employee will entirely complete a "Rebuilt Vehicle Inspection" (OTC Form 788-A). The entire inspection is to be completed, even if the vehicle fails one or more portions of it. If a vehicle fails a rebuilt inspection, the Motor License Agent shall contact the Motor Vehicle Division, Title Corrections, to ensure placement of a "stop flag" on the vehicle record.

(l) If a vehicle fails a rebuilt inspection:

(1) An Oklahoma rebuilt title will not be issued unless written authorization for issuance of a rebuilt title is obtained from an Oklahoma law enforcement agency.

(2) The original (top) copy of the OTC Form 788-A is given to the vehicle owner.

(m) If a vehicle which has previously failed a rebuilt inspection is issued written authorization for issuance of a rebuilt title by an Oklahoma law enforcement agency, the owner must:

(1) Return to the same Motor License Agency that performed the rebuilt inspection;

(2) Submit the original (top) copy of the OTC Form 788-A; and

(3) Submit the letter from the Oklahoma law enforcement agency authorizing the rebuilt title issuance.

(n) The Motor License Agent must contact the Motor Vehicle Division, Title Section, for authorization to issue the rebuilt title and for removal of the "stop flag" from the vehicle record.

(o) If a vehicle passes the inspection, the original (top) copy of the OTC Form 788-A is to be attached as supporting documentation to the rebuilt title receipt submitted in the Motor License

Agent's semi-monthly report.
(p) The second (bottom) copy of the OTC Form 788-A is retained by the Motor License Agent regardless of whether the vehicle passes or fails the inspection.
(q) The rebuilt inspection fee is paid only at the time the rebuilt title is issued. If the owner refuses to title and register the vehicle when the inspection is completed and passed at the inspecting agency, the Motor License Agent is not to release the original (top) copy of OTC Form 788-A to the owner.
(r) The Motor License Agent may not be held liable for any damage to the vehicle occurring during the performance of the inspection, however the Motor License Agent may be held liable for any damage to the vehicle caused by negligent acts or omissions in the performance of the inspection.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 17 Ok Reg 2160, eff 6-11-00; Amended at 19 Ok Reg 1849, eff 6-13-02]

710:60-5-55. Junked titles
(a) **Junked title defined**. A junked vehicle is any vehicle which is incapable of operation or use on the highway, has no resale value except as a source of parts or scrap and has an eighty percent (80%) loss in fair market value.
(b) **Out-of-state junked titles; junked title permanent classification**. Any vehicle which is a junked vehicle or is specified as a junked vehicle or the equivalent thereof on a certificate of title from another state is to receive an Oklahoma Junked Title. Once a Junked Title is issued on a vehicle, it will remain as such permanently.
(c) **Procedure for cancellation of title for junked vehicle**. The owner of any vehicle which is incapable of operation or use on the public roads and has no resale value except as parts, scrap or junk, may deliver the certificate of title to the Oklahoma Tax Commission, accompanied by an Affidavit for Cancellation of Oklahoma Title (OTC Form 701-8). Upon verification that any perfected lien against the vehicle has been released and the registration is current, the certificate of title shall be cancelled. There is no charge to the vehicle owner for this cancellation. If unable to cancel the title, an explanation will be returned to the submitting owner.
(d) **Subsequent transfer of ownership of vehicle for which title has been cancelled**. Once a title is cancelled, no subsequent title or registration may be issued. Any subsequent transfers of ownership will be done so on a certificate of ownership (OTC Form 766). The format of this certificate is prescribed by the Oklahoma Tax Commission and furnished to all motor license agencies. Any form which contains all the information listed on the Oklahoma Tax Commission form will be acceptable.
(e) **Inspection for absence of vehicle identification number**. If there is no public VIN on the vehicle, it shall be inspected by a law enforcement officer to verify the absence of the number and the corresponding statement shall be signed by the officer on the certificate of ownership.
(f) **Transfer of ownership for vehicles over ten model years old, or vehicles being sold to a scrap metal dealer, for which title is lost, cancelled or not available**. Any vehicle over ten model years old which is not roadworthy and not capable of repair for operation or use on the roads and highways, or a vehicle which is being sold to a scrap metal dealer pursuant to 2 O.S. § 11-92, and on which the certificate of title has been lost, cancelled or otherwise not available, shall also transfer ownership by use of the certificate of ownership. The scrap metal dealer shall not provide payment for the vehicle until the certificate of ownership has been submitted to the Oklahoma Tax Commission or a motor license agent, and the vehicle is determined not to be stolen. Use of

this transfer of ownership form will result in cancellation of the Oklahoma title, if it has not already been done. Unless being sold to a scrap metal dealer as referenced above, if the vehicle is ten (10) model years or newer, a certificate of ownership may not be utilized unless the title has previously been cancelled.

(g) **Procedure for transfers by use of certificate of ownership**. This certificate of ownership will be a three part form. The buyer and seller shall each retain a copy and within thirty (30) days of the transaction, the seller shall submit one copy to the Oklahoma Tax Commission or a motor license agent with the applicable fee. All requests for ownership transfer via certificate of ownership must be reviewed and approved by the Commission before processing. The Commission shall review the documentation and vehicle record to ensure the owner of record has submitted a properly completed certificate on an eligible vehicle. The record will be checked against NCIC files for the presence of a stolen vehicle record. If a stolen vehicle report is on file, the appropriate law enforcement agency will be contacted and the transaction will remain on hold, pending that agency's response. If an active lien is on file and the transaction is approved, the lienholder will be notified of the certificate of ownership transfer. If the transaction is not approved, an explanation will be returned to the submitting buyer and seller.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 27 Ok Reg 2293, eff 7-11-10; Amended at 34 Ok Reg 2079, eff 9-11-17; Amended at 36 Ok Reg 1227, eff 8-11-19]

710:60-5-56. Classic titles

A Classic title will be issued to any motor vehicle which is twenty-five (25) model years old or older, with the exception of a junked vehicle.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92]

710:60-5-57. Duplicate certificate of title

(a) **Procedure for obtaining a duplicate certificate of title**. An Application for Duplicate Certificate of Title of Vehicle (form 701-7) is to be used when a vehicle owner has lost the title to a vehicle. Only the record owner may make such application. The applicant shall produce proper identification at the time of application.

(b) **Minimum information required for issuance of duplicate certificate of title**. In some instances, the applicant may not have all the information necessary to complete the application. Upon identification, the applicant is to sign the application, enter his name, address, ID number and current tag number, or, if not currently registered, the last tag number, decal and month of expiration. (Without this basic information no application can be accepted.)

(c) **Changes in duplicate certificate of title limited to address correction**. No information, other than the address, may be changed when issuing a duplicate title.

(d) **Current registration required**. Registration must be current in Oklahoma before a duplicate title may be issued. A duplicate title may be issued without current Oklahoma registration to a former resident who has relocated to another state and the title is being mailed to an out-of-state address designated by the requestor.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 24 Ok Reg 2375, eff 6-25-07]

710:60-5-58. Rental vehicle titles

Vehicles acquired by rental companies not to be rented for more than 90 days at a time, may be registered and titled by the rental agency exempt from excise tax and sales tax. An Oklahoma title branded "Rental Vehicle" will be issued. If the vehicle is sold less than one (1) year from date of issuance of the title, the rental agency must pay the excise tax plus a 20% penalty on such excise tax before transferring the vehicle, unless the vehicle is being transferred to the manufacturer or its financing company, to a franchised dealer of the same line/make of the vehicle to be transferred, or to anyone, if the vehicle is in a salvage condition (salvage or junk title).

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 35 Ok Reg 2085, eff 9-14-18]

710:60-5-59. Remanufactured vehicle titles

Remanufactured vehicle titles are issued for vehicles assembled by licensed vehicle remanufacturers, utilizing a new body along with original, reconditioned, or remanufactured parts, but which are not salvage, rebuilt, or junked vehicles.

[**Source:** Added at 18 Ok Reg 878, eff 2-23-01 (emergency); Added at 18 Ok Reg 1340, eff 5-11-01]

710:60-5-60. Vehicles purchased by foreign buyers pursuant to the Automotive Dismatlers and Part Recycler Act

The licensed seller of a vehicle sold to a foreign buyer under the provisions of the Automotive Dismantlers and Parts Recycler Act shall stamp the title with: "**EXPORT ONLY. NONTRANSFERABLE IN THE UNITED STATES.**" The seller shall notify the Tax Commission, on a form prescribed by the Commission, of the title number, the vehicle identification number, and the foreign buyer's bid identification number. The Tax Commission will cancel the Oklahoma title, preserving the vehicle identification number in the Commission computer files for a period of not less than five (5) years.

[**Source:** Added at 22 Ok Reg 1557, eff 6-11-05]

710:60-5-61 Unrecovered-theft title

An unrecovered-theft title may be issued to an insurance company that has paid a total loss on an unrecovered stolen vehicle. Provided, the ownership of any such vehicle which has been declared a total loss by an insurer licensed by the Oklahoma Insurance Department and maintaining a multi-state motor vehicle salvage processing center in this state shall be transferred to the insurer by a salvage or an unrecovered-theft title without the requirement of a visual inspection of the vehicle identification number by the insurer.

(1) **Documentation required**. The requesting insurance company must provide at least one of the following three (3) documents at time of application for an unrecovered-theft title:

(A) Stolen vehicle report;

(B) Insurer's proof of loss; or

(C) Statement from insurer confirming unrecovered theft.

(2) **Subsequent recovery of vehicle**. When/if an unrecovered-theft titled vehicle is subsequently recovered, the appropriate title type (i.e. standard, salvage or junk) is to be issued, based on the amount of damage, if any. A letterhead statement from the insurance company, declaring the percentage of damage, is required to support the type of new title issued. Regardless of type, the new title will be branded "recovered-theft".

(3) **Subsequent owner unable to obtain insurance company damage declaration.** Should the subsequent owner/possessor of the recovered, unrecovered-theft titled vehicle claim the recovering insurance company has refused to provide the damage declaration outlined under paragraph (2) of this subsection and it is their contention the vehicle has suffered less than a total loss, the owner/possessor may:

(A) Obtain from the Motor Vehicle Division a prepared letter of instruction, outlining the Oklahoma statutory damage declaration obligation of a recovering insurance company. The owner/possessor is to send that letter via certified mail, return receipt requested, to the recovering insurance company, along with a request for their compliance. A damage declaration from the recovering insurance company received in response to such correspondence will be processed as outlined in paragraph (2) of this subsection.

(B) Should the recovering insurance company respond with a written refusal of the request to provide a damage declaration, or no response is returned by the recovering insurance company within thirty (30) days of delivery of the request, as evidenced by the certified mail return receipt, the owner/possessor may establish the level of damage to the vehicle by providing a formal, written cost estimate to repair the vehicle to a roadworthy condition from a certified mechanic &/or body shop (business – not individual), or certified appraiser (i.e. insurance damage appraiser), that is not affiliated with the prospective owner/possessor. Upon review and approval by the Commission, such damage estimate will be utilized to make the appropriate title type determination. Regardless of type, the new title will be branded "recovered-theft".

[**Source:** Added at 26 Ok Reg 2344; eff 6-25-09; Amended at 29 Ok Reg 532, eff 5-11-12]

710:60-5-62. Lemon law buyback title brand

Any manufacturer reacquiring or assisting a dealer or lienholder in reacquiring a motor vehicle registered in this state shall, prior to any sale, lease or transfer of the vehicle in this state, or prior to exporting the vehicle to another state, shall retitle the vehicle in the name of the manufacturer and the certificate of title shall be branded with the notation "Lemon Law Buyback". Any branding of a title as a "Lemon Law Buyback" shall remain permanently on the title.

[**Source:** Added at 27 Ok Reg 2293, eff 7-11-10; Amended at 37 Ok Reg 2233, eff 9-11-20]

710:60-5-63. Drug manufacture vehicle brand

Any law enforcement agency in this state that seizes a vehicle in which a controlled dangerous substance has been manufactured and such vehicle is subsequently forfeited pursuant to Section 2-503 of Title 63 of the Oklahoma Statutes may request that the Oklahoma Tax Commission brand the certificate of title with the notation "Drug Manufacture Vehicle". A written request from the state law enforcement agency with proper jurisdiction over the forfeited vehicle must be submitted to the Commission.

[**Source:** Added at 28 Ok Reg 1839, eff 6-25-11]

710:60-5-64. Rebodied titles

(a) **Rebodied vehicle defined.** A "**rebodied vehicle**" is a vehicle which has been assembled

using a new body or new major component which is of the identical type as the original vehicle and is licensed by the manufacturer of the original vehicle and other original, new or reconditioned parts. For purposes of this definition, "**new body or new major component**" means a new body, cab, frame, front end clip or rear end clip. A rebodied vehicle may not be a salvage, rebuilt, or junked vehicle as defined by paragraph 1, 2, or 5 of subsection A of Section 1105 of Title 47. A rebodied vehicle is assigned a new identification number by the Tax Commission.

(b) **Title color and notations**. Rebodied vehicle certificates of title are of a distinctive color and will display the year, make and model of the originally manufactured vehicle which has been rebodied. The face of the title certificate will reflect "REBODIED", as well as the notation "This vehicle has been assembled with new major components licensed by the original manufacturer".

(c) **Subsequent change of title type**. If a rebodied titled vehicle goes into salvage, rebuilt or junked title status, that new title type and color will take precedence over the rebodied title type. Regardless of subsequent title type(s), a rebodied brand notation will remain on the record.

(d) **Application for rebodied title.** Applicants for a rebodied certificate of title must complete an Affidavit of Rebodied Vehicle (OTC Form 761B), providing all information and documentation as described thereon, including appropriate ownership documentation for the components referenced on the affidavit. All rebodied title applications are to be submitted to the Motor Vehicle Division for review and approval. Following review, the Division will return the affidavit and documentation to the applicant with either titling instructions, or an explanation of denial.

(1) **Original vehicle titling requirement.** The original (base) vehicle - i.e. the vehicle which is being reconstructed and will reflect as the year, make and model on the rebodied certificate of title - must be titled in Oklahoma in the name of the applicant before application for a rebodied title may be made for the finished vehicle. This base vehicle titling requirement applies to all applicants, including those possessing an Oklahoma used vehicle dealer license.

(2) **Assignment and verification of vehicle identification number.** The Division will designate the new vehicle identification number (VIN) which is to be affixed to the vehicle. The Division will assign either an Oklahoma assigned number, or designate the identification number of a new, licensed, major component of the vehicle as the identification number to be utilized for the rebodied vehicle. The identification number assigned by the Division will be considered the valid vehicle identification number (VIN) for that vehicle and is to be affixed to the vehicle in the manner and location determined by the Division. The rebodied vehicle must be inspected by a motor license agent to confirm the assigned vehicle identification number (VIN), before a rebodied title will be issued. A rebodied title may not be placed on serial inspection hold.

(3) **Active liens.** If an active lien is reflected on any serial or vehicle identification number (VIN) of a component used to build a rebodied vehicle, the following will apply:

(A) The applicant must provide either a proper lien release(s), or written acknowledgement from the active lienholder(s) of their knowledge of the application for a rebodied vehicle which will display a newly assigned VIN and their understanding that any other liens reflected on other components of the rebodied vehicle will also be reflected on the vehicle record, listed in order of original perfection date.

(B) Upon receipt of the lienholder acknowledgement, the Motor Vehicle Division will issue a revised lien entry form, reflecting the newly assigned vehicle identification number and will forward copies of the entry forms and written notification of the new vehicle identification number (VIN) to any lienholder of record in the Division's files.

(4) **Recognition of model year designation.** For purposes of tax/fee assessment and odometer disclosure requirements, a rebodied vehicle is to be considered as a vehicle of the model year that is reflected on the rebodied certificate of title.

[**Source:** Added at 29 Ok Reg 532, eff 5-11-12]

710:60-5-65. Insurance fraud forfeiture sale

Requests for issuance of an Oklahoma title resulting from an insurance fraud forfeiture sale pursuant to the provisions of 36 O.S. § 365 must be reviewed by the Oklahoma Tax Commission to ensure compliance with the conditions therein.

[**Source:** Added at 30 Ok Reg 1861, eff 7-11-13]

710:60-5-66. Stolen vehicle notification

Pending title transactions will be checked against a national stolen vehicle database, such as NCIC or NICB, for the presence of a stolen vehicle record. If a stolen vehicle report is on file, the appropriate law enforcement agency will be contacted and the title transaction placed on hold, pending that agency's response. If no response is received within the time period established by the Commission, the title transaction hold will be released.

[**Source:** Added at 32 Ok Reg 1363, eff 8-27-15]

PART 7. TRANSFER OF TITLE

710:60-5-70. [RESERVED]

[**Source:** Reserved at 9 Ok Reg 2151, eff 6-12-92]

710:60-5-71. General provisions; assignments; liens; registration; notice of transfer

(a) **Transfer of title**. In most instances, an Oklahoma transfer title is issued upon receipt of a properly assigned and notarized Oklahoma title and proof of liability insurance. Assignments of Oklahoma certificates of title to, or by, out-of-state dealers located in non-notary states are not required to be notarized. No notarization is required on an assignment of ownership to an insurer resulting from the settlement of a total loss claim. Other instances where a transfer title may be issued are covered in the following subsections.

(b) **Use of assignment space provided on title document**. The first assignment space on an Oklahoma title is to be used by the owner on the face of the title to assign ownership. The subsequent reassignment spaces may be used by appropriately licensed Oklahoma dealers only. Retail implement dealers may reassign ownership on Oklahoma certificates of title for all-terrain vehicles, utility vehicles and off-road motorcycles. Should an assigned Oklahoma certificate of title be presented in application for an Oklahoma title and that certificate reflects a previous ownership assignment that was never completed via issuance of an Oklahoma title, the Motor Vehicle Division may approve a certificate of title to be issued directly to the most recent assignee; provided both assignments are properly completed and all taxes, fees and delinquent

penalties due in regard to the previous assignment are collected, in addition to those due on the most recent assignment.

(c) **Liens transfer**. Any active liens indicated on the face of an assigned Oklahoma title will be carried forward to the transfer title being issued unless a lien release is presented.

(d) **Current registration required; exceptions**. Registration must be current on a vehicle before a transfer title may be issued, unless the vehicle is in a salvage or junked status. Licensed used motor vehicle dealers are exempt from this requirement when transferring to other licensed dealers, provided the vehicle was currently registered, or in the registration expiration grace month, when it was assigned to the first dealer. Salvage dealers are exempt from registration requirements when obtaining salvage or junked titles.

(e) **Actual sales price documentation.** The actual sales price is required for any vehicle on which an Oklahoma title is to be issued and excise tax and/or sales tax collected. The actual sales price is commonly referred to as the "purchase price". One of the following documents is required to establish the actual sales price:

(1) A purchase contract;

(2) A bill of sale;

(3) A "Declaration of Vehicle Purchase Price"; or

(4) Oklahoma title certificate, with a purchase price entry listing where indicated;

(5) A purchase contract or bill of sale offered only to establish purchase price pursuant to this subsection, and not to convey ownership, need not be notarized.

(f) **Notice of Transfer of Ownership of a Vehicle.** The seller or buyer of a motor vehicle may file a Notice of Transfer of Ownership of a Vehicle to record the assignment of ownership in the Oklahoma Tax Commission Motor Vehicle Division computer system. The filing of Notices of Transfer is optional. The filing of the Notice of Transfer does not constitute a transfer of ownership and does not alleviate the buyer/new owner of the responsibility of properly and timely transferring title and paying all applicable taxes and fees. To be acceptable, notices must be submitted containing all required information. Incomplete forms will not be filed. There are two (2) acceptable types of notice:

(1) Seller or buyers may submit a **Notice of Transfer of Ownership of a Vehicle** and the appropriate statutory filing fee to the Oklahoma Tax Commission or a motor license agent.

(2) Effective January 2006, a removable tear-off tab, **Oklahoma Certificate of Title Tear-Off Notice of Transfer Tab,** was incorporated on Oklahoma vehicle title certificates. This tab, properly completed, is to be accepted and processed in the same manner as the Notice of Transfer of Ownership of a Vehicle Form.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01; Amended at 23 Ok Reg 2841, eff 6-25-06; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 30 Ok Reg 1861, eff 7-11-13; Amended at 32 Ok Reg 1363, eff 8-27-15; Amended at 33 Ok Reg 1081, eff 8-25-16; Amended at 35 Ok Reg 2085, eff 9-14-18]

710:60-5-72. Motor Vehicle Tax Stamp

(a) **Tax stamps required on assignment of vehicle**. A motor vehicle tax stamp is required to be affixed by the selling new or used licensed dealer upon assignment of ownership in the following situations:

(1) New Vehicles: All vehicles except buses and commercial trailers. This includes boats, motors, and manufactured homes.

(2) Used Vehicles: All vehicles except manufactured homes and commercial trailers.

(b) **Tax stamps required on dealer to dealer transfers**. The tax stamp is required in the above situations on **all** assignments, including to other dealers, except commercial trailers and manufactured homes.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94]

710:60-5-73. Odometer disclosure

(a) **Federal Truth in Mileage Act**. Effective on all transfers of ownership of motor vehicles (see exceptions below) dated on or after April 29, 1989, specific odometer disclosure information is required. All transfers must contain the following:

(1) Odometer reading at time of transfer (no tenths of mile).
(2) The date of transfer.
(3) The seller's printed name (must be individual - no company name), signature and address.
(4) The buyer's printed name (must be individual - no company name), signature and address.
(5) Vehicle information including make, model year, body type and VIN.
(6) The seller shall also certify to the best of his/her knowledge whether the odometer reading:
  (A) Reflects the actual mileage.
  (B) Does not reflect the actual mileage.
  (C) Is in excess of the mechanical limits of the odometer.

(b) **Exemptions**. Vehicles and situations which are exempt from the odometer disclosure requirements are:

(1) Vehicles which are not self-propelled, such as trailers.
(2) Transfers of new vehicles from dealer to dealer on the MSO.
(3) Vehicles which are ten (10) years old or older. To make this determination, subtract ten (10) from the current calendar year.
(4) Vehicles with a gross vehicle weight rating over 16,000 lbs. Any truck over 2 tons is exempt.
(5) Vehicles purchased in another country.
(6) Transfers resulting from involuntary divestitures, such as court orders and repossessions.
(7) Transfers to record a name change (same individual), only.
(8) Transfers between a revocable trust and a trustee of that trust.
(9) All-terrain vehicles and off-road motorcycles.
(10) Low-speed electrical vehicles.
(11) Medium-speed electric vehicles.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 15 Ok Reg 4314, eff 9-16-98 (emergency); Amended at 16 Ok Reg 2650, eff 6-25-99; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 26 Ok Reg 2344; eff 6-25-09]

710:60-5-74. Odometer brands

(a) **Types of odometer brands**. There are four (4) brands utilized on the face of a title to characterize the odometer reading. They are as follows:

(1) Actual
(2) Not Actual
(3) Exceeds mechanical limits, and

(4) Odometer discrepancy

(b) **Use of odometer brands**. The odometer discrepancy is to be used if the mileage figure verified in the odometer disclosure statement is less than the mileage depicted on the title to be transferred. When utilized, this brand will be in addition to whatever brand results from the odometer disclosure statement (actual, not actual, exceeds mechanical limits). For example, if the buyer and seller indicate on the odometer disclosure statement that the mileage listed on it is the actual mileage of the vehicle, even though the figure listed on the disclosure statement is less than that depicted on the assigned title, the brand of "Actual" will be listed on the face of the new title. However, in that situation, it is the responsibility of the motor license agent to also encode the additional brand of "Odometer Discrepancy." The resulting title would have both odometer brands, "Actual" and "Odometer Discrepancy" listed on it.

(c) **Vehicle inspection considered disclosure**. The inspection required in Title 47 O.S. § 1105(L) shall be considered a disclosure statement for the purpose of employing the "Odometer Discrepancy" brand on vehicles less than ten (10) model years old. If the inspected mileage is less than that depicted on the face of the surrendered out-of-state title, the brand "Odometer Discrepancy" is to be listed on the face of the Oklahoma title issued.

(d) **Odometer brands on vehicles entering from another state**. When a motor vehicle enters from another state and the surrendered title reflects an odometer brand of Not Actual; Exceeds Mechanical Limits; or Odometer Discrepancy, such brand is to be carried forward to the Oklahoma title record. When a vehicle enters from another state with no change of ownership and an odometer brand of Actual, no odometer brand is to be carried to the Oklahoma title record, unless the Odometer Discrepancy provisions described in subsection (c) apply.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 27 Ok Reg 2293, eff 7-11-10; Amended at 32 Ok Reg 1363, eff 8-27-15]

710:60-5-75. General odometer disclosure information

(a) Eventually, virtually all certificates of title issued in the United States will contain the required odometer disclosure statements. However, separate statements will remain in use for quite some time, as older style titles will remain in circulation.

(b) All Oklahoma certificates of title, with the exception of boat or motor and junked titles, issued on or after January 1, 1990, contain the odometer disclosure statements as part of the assignment on the reverse side of the certificate.

(c) A separate odometer disclosure statement, properly completed and signed by both buyer and seller, may be used to correct an error made on the odometer statements on the title itself upon approval by the Oklahoma Tax Commission.

(d) On titles containing odometer disclosure statements, only the sellers name must be witnessed by the notary public.

(e) **Odometer figure entry on motor vehicles entering from another state**. When a motor vehicle enters from another state reflecting an ownership change, the mileage from the accompanying odometer disclosure is to be entered to the Oklahoma title record. When a motor vehicle enters from another state with no change of ownership, the odometer reading from the inspection performed pursuant to 47 O.S. § 1105 is to be entered to the Oklahoma title record.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 32 Ok Reg 1363, eff 8-27-15]

710:60-5-76. Transfer of title upon divorce

When a motor vehicle has been awarded in a divorce action, the applicant must present a certified filed stamped copy of the decree. The decree must identify the vehicle by a Vehicle Identification Number (VIN)

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92]

710:60-5-77. Transfer of title upon death

(a) **Intestacy; transfer to surviving spouse**. When a person dies intestate leaving a vehicle, that vehicle becomes the property of the surviving spouse, if any. If the decedent held title to more than one (1) vehicle, the surviving spouse may choose one (1) vehicle. If there are additional vehicles, or there is no surviving spouse, the vehicles may be distributed by the law of descent, upon submission of a properly completed **No Administrator Affidavit** (OTC Form 798) and the death certificate of the deceased vehicle owner. (See: 84 O.S. § 232),

(b) **Testate.** When a decedent has left a Last Will and Testament, the will must be probated before any action may be taken regarding disposition of any vehicle owned by the deceased, unless the value of the estate is not more than $50,000.00. Upon probate of the will, letters testamentary are ordinarily issued by the court, naming the individual or individuals responsible for administering the estate. The named administrator(s) may assign vehicle ownership on behalf of the deceased owner.

(1) When transferring a title where the assignment has been completed by the administrator or executor of an estate, a certified copy of the letters testamentary, naming that individual as executor or administrator for the deceased's estate, is required to be submitted by the title applicant as supporting documentation for the title transaction.

(2) If not a qualifying family excise tax exempt transfer pursuant to 68 O.S. §2103(C), excise tax is exempt only if a copy of the probated will is provided, naming the applicant as the recipient of that specific vehicle.

(c) **Estate valued at no more than $50,000.00**. When a decedent has left a will, but the value of the estate does not exceed Fifty Thousand Dollars ($50,000.00), ownership of any vehicle(s) bequeathed in the decedent's will may be transferred to the successor of interest by completing a Small Estate Affidavit. (See: 58 O.S. § 393). In addition to the Affidavit, the following must be submitted:

(1) A copy of the decedent's death certificate.

(2) A copy of the decedent's unprobated will, naming the applicant as beneficiary of the vehicle.

(3) Either the title certificate in the decedent's name, or evidence from the Tax Commission vehicle title files that such a title record exists.

(d) **Transfer-on-death notice**. Effective November 1, 2016, the title of a motor vehicle that is not subject to any lien or other encumbrance may be transferred by filing with the Tax Commission a transfer-on-death (TOD) notice, signed by the transferor and designating the transferee. Such notice shall transfer ownership of the vehicle to the transferee upon the death of the transferor.

(1) The notice shall include:

(A) The vehicle identification number of the vehicle;

(B) The number of the license plate issued to the vehicle, if any;

(C) The full name and address of the transferor;

(D) The full name and address of the transferee; and

(E) The signature of the transferor. The signature or consent of or notice to the transferee shall not be required for any purpose during the lifetime of the transferor.

(2) The completed notice may be submitted to the Tax Commission by the transferor/owner at any time, to be recorded in the vehicle record file. The transferee designation may be revoked or changed at any time prior to the death of the transferor by filing an amended notice with the Commission. The transferee may disclaim any ownership interested in the vehicle by filing an amended notice with the Commission.

(3) Transfer-on-death notice is subject to the following limitations:

(A) TOD notices may be filed on motor vehicles only.

(B) Only the record owner(s), per the motor vehicle title files of the Oklahoma Tax Commission, may file a TOD notice.

(C) Ownership of a vehicle on which a TOD notice is to be filed must be in the name of an individual or individuals.

(D) If current ownership reflects multiple individuals joined by "and", all must sign the TOD filing notice. If joined by "or", any single owner may sign the TOD filing notice.

(E) If current ownership reflects multiple individuals, regardless of whether joined by "and" or "or", all must be deceased before a transfer of ownership to the TOD transferee may be completed.

(F) Ownership on a transfer title issued to the TOD transferee is to be entered exactly as designated by the transferor on the TOD notice filing. Any desired change by the transferee must be accomplished on a separate and subsequent title transaction completed by the transferee.

(G) Excise tax is not to be assessed when issuing title to a TOD transferee.

(H) Filing of a TOD notice will supersede any TOD notation reflected on a previously issued title certificate.

(4) Unless revoked by the transferor or transferee, once a TOD is filed to the motor vehicle record, it will remain in effect until the resulting transfer of ownership to the transferee is completed, or until another event precipitating cancellation of the transfer-on-death filing occurs. Presentation of deceased transferor's Last Will and Testament reflecting other disposition of the vehicle does not cancel the TOD notice filing. TOD notice cancelling events include:

(A) Transfer of ownership of the vehicle by the transferor owner.

(B) Transfer of ownership of the vehicle by court order, sheriff's sale, or possessory lien action.

(C) Transfer of ownership of the vehicle by issuance of a repossession title

(D) Subsequent filing of a TOD notice by the owner/transferor, which will replace any previously filed notice.

(E) Presence of active lien on the vehicle record at time transferee files an affidavit to accept title to the vehicle following death of transferor.

(F) Cancellation of the Oklahoma title resulting from notice of subsequent titling of vehicle in another state.

(G) Death of transferee prior to transferor. In the event transferee's death follows transferor's, but before a transfer of vehicle ownership to the transferee has been completed, transferee's ownership interest in the vehicle belongs to the transferee's estate.

(5) To accept the certificate of title of a motor vehicle pursuant to a properly filed transfer-on-death notice, the designated transferee shall execute an affidavit verifying the death of the transferor owner and submit the affidavit, along with a copy of the death certificate of the owner and appropriate transfer fees, to the Tax Commission. Following review of the documentation and confirmation no actives liens are present on the vehicle file, a transfer title will be issued to the transferee.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 27 Ok Reg 2293, eff 7-11-10; Amended at 29 Ok Reg 532, eff 5-11-12; Amended at 33 Ok Reg 1081, eff 8-25-16; Amended at 34 Ok Reg 2079, eff 9-11-17]

710:60-5-78. Procedures for handling assignment errors

Should an error be made in the assignment of a title or MSO, the following guidelines are to be adhered to:

(1) **Misspelled name**. Correction of minor misspelling in assignee's name will be allowed by printing correct spelling directly above, beside or below the error, depending on available space. The original spelling is not to be marked out or obliterated to the extent it is not legible. Doing so will void that document.

(2) **Error in address**. Corrections in assignee's address may also be made in the above manner.

(3) **Signature on wrong line**. If a seller and/or notary sign on wrong line, a correction may be made by drawing an arrow from the signature to the proper line. Evidence of erasure or liquid correction fluid anywhere on an MSO/title voids that document.

(4) **Deletions or additions**. A name may **not** be deleted from an assignment. Only the seller may add a name to an assignment.

(5) **Change of date of assignment**. Changes in assignment date will be allowed by affidavit only in the following circumstances:

(A) Date obviously incorrect (wrong year, assignment date prior to title issuance date, etc.

(B) Change in date does not affect taxes and/or penalties due and does not conflict with perfected lien date.

(6) **Procedure for voiding initial assignment and reissuing another assignment**. If a seller wishes to void the first assignment and reassign to different individual in the next available assignment block because the first assignment was made on the wrong MSO/title, a notarized affidavit of fact will be required from the seller along with a photocopy of the properly assigned MSO/title to individual in the first assignment.

(7) **Procedure for voiding an assignment where transaction is not completed**. If a seller wishes to void an assignment due to the transaction not being completed and delivery of the vehicle never taking place, an affidavit of fact must be prepared by him explaining the circumstances. If the vehicle was ever physically delivered to the purchaser, the transaction was complete for the purposes of ownership transfer and all taxes and fees are due, regardless of what transpired thereafter. If the vehicle was never delivered to the purchaser, as declared by the seller in the affidavit of fact, then that assignment may be voided by drawing one large "X" across the assignment. The voided assignment is not to be marked out or obliterated to the extent it is not legible. The MSO/title must then be properly reassigned in the next assignment block.

(8) **Procedure for licensed Oklahoma dealer voided transactions**. When physical delivery of a vehicle has been made by a licensed motor vehicle dealer pursuant to and upon the terms of an Oklahoma Motor Vehicle Commission and/or Oklahoma Used Motor Vehicle and Parts

Commission approved Motor Vehicle Delivery Agreement Form which states that the terms of the transaction are dependent upon approval of financing, but the transaction is never completed and no assignment of the corresponding MSO or title ever occurs as a result of failure to secure said financing, the transaction shall be considered cancelled and no taxes or fees related to that cancelled ownership transfer transaction shall be due.

(9) **Effect of voiding title**. When an assignment is voided according to the listed guidelines, an Oklahoma title must be brought up in the next assignee's name, even if that entity would not ordinarily be required to do so (such as a dealer). This is to ensure that the circumstances involved are valid and approved under Oklahoma Tax Commission policy and to prevent the situation from becoming even more complicated due to the passage of time and inclusion of additional assignees.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 28 Ok Reg 1839, eff 6-25-11]

710:60-5-79. Transfer of ownership by third party

A title that has been assigned by a person other than the owner reflected on the face of the title must be accompanied by some form of authorization for the assignment. Such authorization may be a power of attorney or court order.

(1) **Transfer by power of attorney**. When transferring a title where assignment has been made by power of attorney, the power of attorney (POA) must be presented with the assigned title.

(A) Unless otherwise noted below, an original copy, or a certified copy of the original must be surrendered. Faxes or photocopies are unacceptable.

(B) The POA must be notarized, if from a notary state

(C) If a general POA (not restricted to a specific vehicle or transaction), the original, or a certified copy of the original, must be presented to the motor license agent. The motor license agent may make a photocopy of the original for submission to OTC and return the original to applicant.

(D) If a specific POA (restricted to a specific vehicle or transaction), the original, or a certified copy of the original, must be surrendered to the motor license agent.

(E) A POA may not be utilized if the grantor is deceased.

(2) **Transfer by court order**. When transferring a title pursuant to a court order, a certified copy of the court order authorizing the transfer must be surrendered.

[**Source:** Added at 34 Ok Reg 2079, eff 9-11-17]

PART 9. AFFIDAVITS FOR USE IN TITLES

710:60-5-90. Affidavits for use in titles [REVOKED]

[**Source:** Added at 8 Ok Reg 3325, eff 7-8-91 (emergency); Added at 9 Ok Reg 1329, eff 2-28-92 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Revoked at 12 Ok Reg 2931, eff 7-14-95]

710:60-5-91. Affidavit of assembly and ownership

(a) **When Affidavit of Assembly and Ownership is required.** An Affidavit of Assembly and Ownership is required:

(1) When major components from two or more vehicles or motorcycles are being incorporated into a single unit.

(2) In applying for an Oklahoma title for a kit car that comes with a Manufacturer's Statement of Origin and an invoice.

(3) When a combination of new components with original (notarized) Manufacturer's Statements of Origin and used components with bills of sale, invoices or receipts are used to make one vehicle or motorcycle.

(b) **Documentation required.** Documentation required to support application for Oklahoma title using an Affidavit of Assembly and Ownership includes:

(1) **A completed Affidavit of Assembly and Ownership.** The applicant must complete the Affidavit of Assembly and Ownership and supporting documentation. Title or notarized bills of sale for all major components included on the affidavit must be submitted, listing the vehicle identification number (VIN) of the vehicle from which the part was removed.

(2) **A completed Application for Oklahoma Certificate of Title.** The applicant must complete the Application for Oklahoma Certificate of Title, as follows:

(A) The **year** to be listed on the certificate of title will be the year of the body or cab of the vehicle which is reconstructed.

(B) The **make** of the vehicle will be noted as: "ASVE".

(C) The **model** of the vehicle will be the three (3) or (4)-letter code reflected on the Oklahoma Certificate of Title of the appropriate component vehicle.

(D) The **body type** of the vehicle will reflect the current body type of the vehicle. Example: 2DR

(E) The Total Purchase Price will be the combined purchase price for all components, less those parts on which sales tax was paid.

(F) Excise tax and/or sales tax due on the assembled vehicle will be determined as follows:

(i) Neither excise tax nor sales tax will be collected if the title was in the registrant's name on each of the major components used to build the current vehicle.

(ii) Excise tax and sales tax will be due upon transfer if the title was not in the registrant's name on each of the major components used to build the current vehicle.

(G) The **year** of an assembled motorcycle is the current year (completion date).

(H) The **make** of the assembled motorcycle will be "ASVE".

(I) The **model** will be "O".

(J) The **body** type will reflect "MC".

(c) **Approval required.** Any application for title using the Affidavit of Assembly and Ownership must be approved by the Motor Vehicle Division. Such approval relates only to the issuance of an Oklahoma title and registration to the assembled vehicle. No attestation or confirmation of the roadworthiness of the vehicle is expressed or implied by the Division's approval.

(d) **Inspection required.** Following approval of the application for title by the Motor Vehicle Division, the assembled vehicle or motorcycle must be inspected by a motor license agent to confirm the vehicle identification number (VIN).

(e) **Oklahoma assigned identification number required.** An Oklahoma assigned identification number, when required for an assembled vehicle or motorcycle, shall be assigned by the Motor Vehicle Division.

(f) **Active liens.** If an active lien is reflected on any vehicle identification number (VIN) of a component used to build a vehicle or motorcycle on which an Oklahoma assigned identification

number has been, or will be, assigned, or on which an identification number from a major component has been, or will be, approved by the Commission to be assigned to the completed vehicle, the following will apply:

(1) The applicant must provide either a proper lien release(s), or written acknowledgement from the active lienholder(s) of their knowledge of the application for an assembled vehicle which will display a newly assigned VIN and their understanding that any other liens reflected on other components of the assembled vehicle will also be reflected on the vehicle record, listed in order of original perfection date.

(2) Upon receipt of the lienholder acknowledgement, the Motor Vehicle Division will issue a revised Lien Entry Form, reflecting the newly assigned vehicle identification number and will forward the forms and written notification of the new vehicle identification number (VIN) to any lienholder of record.

(g) **No active liens.** If no liens are active on any vehicle identification number (VIN) used to build the vehicle or motorcycle, the approved Oklahoma Tax Commission Application for Title, Assembly and Ownership Affidavit, and all original receipts and notarized bills of sale associated with the transaction may be submitted to an Oklahoma motor license agency for processing.

(h) **Issuance of title; tag and decal, if applicable.** At the time the Oklahoma Certificate of Title is issued, a current tag and decal will be issued also, if applicable. All plates and/or registration decals issued to any original vehicle or motorcycle used as a component for the rebuilt vehicle become invalid.

(i) **Major component.** For purposes of this Section, "**major component**" for a vehicle means a body, cab, frame, front end clip, or rear end clip. "Major component" for a motorcycle means a frame or front fork assembly.

[**Source:** Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 23 Ok Reg 2842, eff 6-25-06; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 27 Ok Reg 2293, eff 7-11-2010; Amended at 28 Ok Reg 1839, eff 6-25-11; Amended at 29 Ok Reg 532, eff 5-11-12; Amended at 30 Ok Reb 1861, eff 7-11-13; Amended at 33 Ok Reg 1081, eff 8-25-16; Amended at 35 Ok Reg 2085, eff 9-14-18]

710:60-5-92. Obtaining title for front end section or glider kit

(a) **Documentation required.** Documentation required to support application to acquire title for a front end section / glider kit includes:

(1) **A Manufacturer's Statement of Origin.** The applicant must present a Manufacturer's Statement of Origin for the front end section or glider kit, showing the new serial number and a complete description of the vehicle, including the model year.

(2) **Itemized invoice.** The applicant must also present an itemized invoice listing the front end section or glider kit, all new parts, labor, and the actual purchase price of all the new parts used, excluding federal excise tax. The invoice must show a completion date and set out a statement of facts describing the rebuilding of the vehicle, including, if applicable, reference to the old vehicle (and its serial number) from which "power train" components were obtained.

(3) **Application for Oklahoma Certificate of Title.** The applicant must submit a completed application for Oklahoma Certificate of Title (OTC Form 701-6).

(b) **Determination of taxable value.** Excise tax will be assessed against the combined purchase price of the glider kit components and any purchased vehicle to which the components were affixed, less the cost of any components on which sales tax was paid.

(c) **Issuance of new title; cancellation of prior title.** A new original title will be issued using the serial number of the glider kit as the Vehicle Identification Number (VIN). The model year shown on the new title will be the model year of the glider kit. The title and license plate of the old vehicle must be surrendered for cancellation at the time of registration of the rebuilt vehicle

[**Source:** Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 23 Ok Reg 2842, eff 6-25-06; Amended at 24 Ok Reg 2375, eff 6-25-07]

710:60-5-93. Affidavit of body changes

If a vehicle is converted to another type, such as adding a fifth (5th) wheel to a truck to use as a truck tractor, a Body Change affidavit (OTC Form 701-9) must be completed. A title receipt showing the new designation and re-registration will be issued accordingly.

[**Source:** Added at 12 Ok Reg 2931, eff 7-14-95]

710:60-5-94. Transfer affidavit for use when assigned title is lost (OTC Form 777)

(a) **When Transfer Affidavit is used.** The purpose of the Transfer Affidavit (OTC Form 777) is to transfer a title when the assigned title has been lost and the previous owner cannot get a duplicate title and assign it to the purchaser. It must show the same information requested on the reverse side of the assigned title (assignment of title and reassignment by registered dealer).

(b) **Supporting documentation required.** The Transfer Affidavit (OTC Form 777) is acceptable only when accompanied by supporting documentation, such as a notarized Bill of Sale, canceled check, Sales Contract or notarized statement of a witness to the transaction.

(c) **Determining applicable taxes and fees.** If a lien had previously been perfected in the new owner's name, the date on the lien may be used as the date of sale in determining the applicable taxes and fees and whether penalties are due.

[**Source:** Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01]

710:60-5-95. Repossession affidavit (OTC Form 737)

(a) **Documentation required.** An applicant for a repossession title must submit:

(1) The actual or certified copy of the mortgage instrument;
(2) A completed Repossession Affidavit (OTC Form 737);
(3) A copy of the certified letter of notice to other lienholders, if applicable; and
(4) A properly executed lien release.

(b) **Approval required.** All repossessions must be approved by the Motor Vehicle Division of the Oklahoma Tax Commission or a motor license agent.

(c) **Fees.** The mortgagee shall be required to pay statutory repossession and title fees. If the vehicle is not currently registered, the mortgagee shall be issued an initial license plate or decal bearing an expiration date of the month of repossession.

[**Source:** Added at 12 Ok Reg 2931, eff 7-14-95]

710:60-5-96. Ownership affidavit (OTC Form 753)

(a) **When Ownership Affidavit is used.** The Ownership Affidavit may be used upon Oklahoma Tax Commission approval, in situations where a title applicant is lacking normally required titling documentation, such as an assigned certificate of title, and no other party or lienholder can be

identified as to ownership or claim. To employ the Ownership Affidavit process described herein, the vehicle must have been purchased by, or from, an Oklahoma resident.

(b) **Documentation required.** Unless otherwise authorized by the Oklahoma Tax Commission, an applicant using an Ownership Affidavit must present proof of purchase, not to exclude the Federal Odometer Disclosure Statement, if applicable. The proof of purchase must include the following:

(1) Complete description of the vehicle, to include the year, make, and the complete vehicle identification number;
(2) Seller's notarized signature;
(3) Buyer's name and address; and
(4) Date of sale (not the notary date).

(c) **Approval required.** Except for those specific procedural instances where pre-approval is not required, utilization of ownership affidavits must be approved by the Motor Vehicle Division of the Oklahoma Tax Commission. Upon receipt of a completed Affidavit and supporting documentation, the Motor Vehicle Division will confirm the absence of an ownership and/or lienholder record. If such a record is located, titling by Ownership Affidavit alone will not be approved. If no record is located and the Affidavit approved, a physical inspection and confirmation of the vehicle's identification number must be performed by the Division, or a motor license agent, before an Oklahoma title will be issued.

[**Source:** Added at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 23 Ok Reg 2842, eff 6-25-06; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 27 Ok Reg 2293, eff 7-11-10]

710:60-5-97. In Lieu of Replacement Title Affidavit (OTC Form 780-A)

This affidavit is required when an insurance company makes application for a salvage or junk certificate of title pursuant to the applicable provisions of 47 O.S. § 1105 (H). The affidavit is to be completed in its entirety by the applying insurance company, or authorized representative, with the appropriate title type indicated. The insured owner's name as indicated on the affidavit by the applicant must be reflected as an owner of the vehicle on the Oklahoma title record.

[**Source:** Added at 30 Ok Reg 1861, eff 7-11-13]

710:60-5-98. Unobtainable Ownership Documentation Affidavit (OTC Form 780-B)

This affidavit is required when an insurance company makes application for a salvage certificate of title pursuant to the provisions of 47 O.S. § 1105 (P). The affidavit is to be completed in its entirety by the applying insurance company, or authorized representative. The insured owner's name as indicated on the affidavit by the applicant must be reflected as an owner of the vehicle on the Oklahoma title record. Photocopies of the statutorily mandated two (2) written contact attempts directed to the insured owner must be affixed. At least thirty (30) days must elapse since the date of settlement acceptance by the insured, before this affidavit may be submitted.

[**Source:** Added at 30 Ok Reg 1861, eff 7-11-13]

PART 11. LIENS

710:60-5-110. [RESERVED]

[**Source:** Reserved at 9 Ok Reg 2151, eff 6-12-92]

710:60-5-111. Perfecting liens

(a) **Documents required for perfecting lien**. To perfect a lien, either an Oklahoma title, or an Application for Oklahoma Title accompanying a properly assigned Manufacturer's Statement of Origin or out-of-state ownership document, must be presented, along with a completed Lien Entry Form. If the lien is being perfected on behalf of a transferee who has yet to obtain ownership in their name, the title presented must be properly assigned to that transferee before a lien may be perfected.

(b) **Lien form must be legible**. To be acceptable, all lien entry forms must be clearly legible, as determined by the Tax Commission.

(c) **Secured party information**. The secured party must have completed his part of the form, particularly the signature and date of execution. Strikeovers and off line printing are not acceptable.

(d) **Title to conform to lien entry form**. The name of the secured party will be entered on the face of the secured title exactly as it appears on the lien entry form.

(e) **Title receipt reflecting lien to be issued; fees**. When recording a lien on a registered vehicle, boat or motor used as collateral, a title must be issued to reflect the lien. A title fee, in addition to the lien fee, will be assessed.

(f) **Reassignment of lien**. A secured party may file a reassignment of a lien to another secured party by submitting to the Oklahoma Tax Commission Motor Vehicle Division a release of the initial lien, as well as a lien entry form and filing fees for the lien reassignment. The lien entry form is to state it is a reassignment of an existing lien. Upon receipt of proper documentation and payment, the Motor Vehicle Division will enter the new lien information to the vehicle record, reflecting the same effective date as the initial lien.

(g) **Certain liens not perfectible under Motor Vehicle Code**. Lien entry forms cannot be accepted on any vehicle that cannot be issued an Oklahoma Certificate of Title. As an example, farm tractors or mobilized farm machinery cannot be issued a title. A lien cannot be perfected under the Motor Vehicle Code because a title will never be issued.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 22 Ok Reg 1557, eff 6-11-05; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 32 Ok Reg 1363, eff 8-27-15; Amended at 34 Ok Reg 2079, eff 9-11-17]

710:60-5-112. Non-perfected liens [REVOKED]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Revoked at 16 Ok Reg 2650, eff 6-25-99]

710:60-5-113. Lienholder notification

(a) **Procedures for entry of lien on Oklahoma title documents**. A tag agent or the Tax Commission must complete a lien entry form on any vehicle registering for the first time in Oklahoma, if the submitted documentation contains the name of a secured party, or if the title certificate is being held by the secured party in another state, or if the Oklahoma title is to be placed on document hold and the applicant has confirmed the existence of an active lien. The owner of a vehicle on which there is an existing lien or encumbrance and whose title is being held by a secured party in another state, or an owner who has confirmed the existence of an active lien on a vehicle for which the Oklahoma title is to be placed on document hold, shall file an affidavit to that effect with the Commission or the motor license agent. The current name and address of the secured party or

lienholder shall also be stated in the affidavit. The lien will be shown on the face of the original Oklahoma title.

(b) **Notification procedure**. The lien entry form and releases will be mailed to the creditor, along with an explanatory letter. When an out-of-state lienholder is holding the out-of-state certificate of title, the lienholder will be requested to send the title to the Commission, so that an Oklahoma title with the lien noted thereon may be delivered to the debtor.

(c) **Fees**. The total charge for completing and recording the lien as set forth by statute will be paid by the person registering the vehicle (owner).

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 10 Ok Reg 3843, eff 7-12-93; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 17 Ok Reg 2160, eff 6-11-00; Amended at 21 Ok Reg 1137, eff 5-13-04; Amended at 22 Ok Reg 1558, eff 6-11-05; Amended at 24 Ok Reg 2375, eff 6-25-07]

710:60-5-114. Providing lien information to lienholders

Upon written request, subject to the provisions of OAC 710:60-1-3, and remittance of the applicable fee, a lienholder may obtain lien information from the Motor Vehicle computer system on any vehicle on which they hold a valid security interest. The fee for obtaining such information from the Motor Vehicle Division or a Motor License Agent is set forth by statute.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01]

710:60-5-115. Recording liens on certificates of title

(a) **Lien perfected with M.S.O.** When an M.S.O. is presented reflecting a lien entry stamp, the lien noted on the assignment of the M.S.O. or the lien entry form, will be reflected on the title issued.

(b) **Oklahoma Title on which a lien has been entered**. When presented with an Oklahoma Title on which a lien entry stamp appears, the lien information from the back of the title or the Lien Entry Form will be transferred to the title issued.

(c) **Generally, lien information is reflected on the face of the transferred title.** When transferring an assigned Oklahoma Certificate of Title with a lien on the face of the assigned title, the lien information must be reflected on the face of the transferred title issued, unless a lien release is received.

(d) **Lien perfected from Indian Tribal Certificate of Title**. A security interest in a vehicle registered by a federally-recognized Indian tribe shall be deemed valid under Oklahoma law if validly perfected under the applicable tribal law, and the lien is noted on the face of the tribal certificate of title.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 22 Ok Reg 1558, eff 6-11-05; Amended at 32 Ok Reg 1363, eff 8-27-15]

710:60-5-116. Possessory liens under Title 42 of the Oklahoma Statutes

(a) **Definitions.** The following words and terms, when used in this Section, shall have the following meaning, unless the context clearly indicates otherwise:

(1) "**Business day**" means a day on which State offices are open for regular business.

(2) "**Commission**" means the Oklahoma Tax Commission.

(3) "**Division**" means the Motor Vehicle Division of the Oklahoma Tax Commission.

(4) "**Itemized charges**" means total parts, total labor, total towing fees, total storage fees, total processing fees and totals of any other fee groups, the sum total of which shall equal the compensation claimed.

(5) "**Lawfully in possession**" means a person has documentation from the owner or the owner's authorized agent, or an insurance company or its authorized agent, authorizing the furnishing of material, labor or storage, or that the property was authorized to be towed to a repair facility.

(6) "**Property**" means any vehicle, trailer, manufactured home, boat or outboard motor subject to the lien process described herein.

(7) "**Salvage pool**" means any person or business which regularly conducts a salvage disposal sale.

(b) **Application review and approval**. Any person who wishes to claim a possessory lien and sell property for storage fees or work done for which they have not been compensated must comply with the applicable lien filing provisions of Title 42 of the Oklahoma Statutes and submit proper documentation to the Commission for review and title issuance approval. As part of the review process, the record will be checked against a national stolen vehicle database, such as NCIC or NICB, for the presence of a stolen property record. If a stolen property report is on file, the application will be denied and the filer advised of the law enforcement agency responsible for the report.

(c) **Forms and instructions available**. A packet of instructions and required forms may be obtained from the Division or online at www.tax.ok.gov. There are two (2) types of possessory lien filings applicable to property under Title 42 of the Oklahoma Statutes:

(1) **Process One**. Filings pursuant to 42 O.S. § 91, commonly referred to by the Division as Process One, apply to property titled in the State of Oklahoma, or with a federally recognized Indian tribe, and on which an active lien is recorded and for which the lien filers are not excluded pursuant to 42 O.S. § 91 (A)(1)(b). Excepting manufactured homes, if an active lien is present, but is over fifteen (15) years old, the provisions of 42 O.S. § 91A apply.

(2) **Process Two.** Filings pursuant to 42 O.S. § 91A, commonly referred to by the Division as Process Two, apply to property titled in another state, or which do not have a certificate of title or have a certificate of title on which an active lien is not recorded, or are excluded by 42 O.S. § 91(D) from the process described in paragraph (1) of subsection (c), or on which the lien is filed by either a licensed Class AA Wrecker Service, unless the action results from a consensual tow, or a Salvage Pool, as defined in 47 O.S. § 591.2.

(d) **Procedure for completion and submission of required forms**. Incomplete or altered forms will not be accepted. The forms provide the applicant with designated areas in which to enter required information.

(e) **Persons qualified to file possessory liens**. Every person who, while lawfully in possession of an article of personal property, renders any service to the owner thereof by furnishing material, labor or skill for the protection, improvement, safekeeping, towing, storage or carriage thereof, has a special lien thereon, dependent on possession, for the compensation, if any, which is due such person from the owner for such service. Written proof of authority to perform the work, labor or service, or, when applicable, claimant's statement that the property was abandoned by the owner, is required.

(f) **Manner of foreclosure**. Said lien may be foreclosed by a sale of such personal property, following proper notification to the record owner and all interested parties.

(g) **Notice requirements**.

(1) **General requirements**. The content and filing timeframes of required notices are outlined by statute. Notification of the record owner and all interested parties, when ascertainable, is always required. Completion and proper posting of a Notice of Sale (OTC 752-A) is required. With the specific exception of salvage pools, most lien filers must complete and send a Notice of Possessory Lien (OTC 752-D) to all interested parties.

(2) **Contact information**. All notices to interested parties must include complete and accurate contact information for the clamant, as specified by statute.

(3) **Certified mailing requirements**. All written notifications to interested parties must be sent via certified mail, return receipt requested. Either the returned receipt, or the postal service approved electronic equivalent of proof of return receipt requested, shall be required when submitting for title issuance approval.

(4) **Itemization of charges**. An itemized listing of all charges, as defined by statute, equaling the total compensation claim, is required.

(5) **Photograph**. All filings pursuant to 42 O.S. § 91 must include a photograph of the property. Filings pursuant to 42 O.S. § 91A for motor vehicles must include a photograph of said motor vehicle. For other property, filings pursuant to 42 O.S. § 91A must contain:

(A) Written confirmation of a visual inspection of the property completed by the filer, verifying the identification number or serial number assigned the property and the general condition of such property, or

(B) Photograph of the property.

(6) **Ownership/Lienholder determination for notification purposes.** Within the timeframes prescribed by statute, the lien claimant must attempt to ascertain record ownership of the property and the existence of any lienholders on file with the Division, or the equivalent office in another jurisdiction.

(A) If the property has an Oklahoma license plate, registration decal, boat registration number, or is otherwise believed to have been registered in this state, the Commission or any Oklahoma tag agency shall be contacted for ownership/lienholder information. Provided the information is available in the computer file, the claimant will be asked to complete a Vehicle Information Request (OTC Form 769) and pay the applicable fee. The Commission or tag agency will provide the requested Oklahoma computer file ownership/lienholder information within ten (10) business days of receiving the request.

(B) If there is no current ownership/lienholder record on file, a Vehicle Information Request (Form OTC 769), requesting a title search for the last record owner is to be completed and submitted to the Oklahoma Tax Commission/Motor Vehicle Division Title Research Section, along with the applicable fee.

(C) If the Research Section has no record on file and the property is over five (5) years old, or over fifteen (15) years old if a manufactured home, the claimant will be advised that the interested party notice may be accomplished by publication. Refer to **Notice when owner is unknown**.

(D) If the property was most recently titled and/or registered in another state or with an Indian Tribe, the appropriate registering authority of that state or tribe must be contacted for ownership/lienholder information. Letters or computer record printouts from the applicable state or tribe providing owner and lienholder information are acceptable. Ownership/lienholder information provided by entities other than the appropriate

registering authority may be acceptable, provided the accuracy of the information may be verified by the Division.

(E) When no Oklahoma record is on file, the jurisdiction of titling is unknown and the property, unless a manufactured home, is five (5) model years or newer, or, if a manufactured home, is fifteen (15) model years or newer, the claimant or their agent shall request, in writing, that the Division ascertain the jurisdiction of titling. Within fourteen (14) days of receipt of the request, the Division will provide either the titling jurisdiction, or notice that no determination was made. If a titling jurisdiction is determined, the claimant must contact that state's titling authority for ownership and lienholder information. If no titling jurisdiction determination is made, as confirmed by the Division, notice by publication is required.

(F) When no Oklahoma record is on file, the jurisdiction of titling is unknown and the vehicle/ATV/commercial trailer boat or motor is over five (5) model years old, or manufactured home is over fifteen (15) model years old, notice by publication is required.

(7) **Notice when owner is unknown**. In the event all applicable ownership/lienholder determination procedures have been followed and resulted in no record found, notice by publication in an authorized newspaper must be performed as follows:

(A) The newspaper must be authorized to publish legal notices pursuant to the provisions of 25 O.S. § 106 and must be published in the county in which the property is located. If no newspaper authorized by law to publish legal notices is published in that county, the notice is to be published in some such newspaper of general circulation which is published in an adjoining county. Eligible newspapers may be verified by contacting the Division.

(B) The newspaper notice must identify the property by identification number, year, and make.

(C) The notice must include the name of an individual who may be contacted in reference to the sale, including their telephone number or the address where the property is located.

(D) The notice must run at least (1) day per week for (3) consecutive weeks. The first date available for public sale of the property is the day following publication of the final notice, but no fewer than thirty (30) days after the lien has accrued.

(E) Upon completion of the newspaper notification process, an Affidavit of Publication (OTC Form 752-E) must be completed and included with the Title 42 documentation submitted to the Division.

(h) **Sale and distribution of proceeds of sale**. When the property is sold, the special (possessory) lien holder, upon satisfying the amounts due to him/her must make arrangements for the payment in excess of the amounts due to him to be paid to the secured party or parties and to the owner of the property.

(i) **Effect of foreclosure on purchaser's title**. The purchaser of the property will receive a Certificate of Title without any liens indicated. [**See:** 42 O.S. § 91 et seq.]

(j) **Abandoned property auction.** Any property offered at an abandoned property auction performed by a Class AA wrecker service or lien claimant is exempt from all prior year registration fees, title fees, stop flag fees, and any other fees imposed by the state resulting from

the prior ownership of the property. However, if the purchaser is the registered owner of the property prior to towing, any outstanding prior years' fees will be due.

(k) **Failure to comply.** Failure by a lien filer to comply with any statutory filing requirements shall result in denial of the title application. Notification of denial will be returned to the filer by the Division via certified mail.

(1) Applicants filing pursuant to the provisions of 42 O.S. § 91A are entitled to one (1) resubmission within thirty (30) business days of receipt of the denial.

(2) Applicants filing pursuant to the provisions of 42 O.S. § 91 are entitled to one (1) resubmission within fifteen (15) business days of receipt of the denial.

(l) **Notice of legal proceedings**. Upon receipt of a notice of legal proceedings, the Commission shall place a hold on the sale process until notice of resolution of the court proceedings is received.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01; Amended at 21 Ok Reg 1137, eff 5-13-04; Amended at 22 Ok Reg 1558, eff 6-11-05; Amended at 23 Ok Reg 2844, eff 6-25-06; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 27 Ok Reg 2293, eff 7-11-10; Amended at 32 Ok Reg 1363, eff 8-27-15; Amended at 35 Ok Reg 2085, eff 9-14-18]

710:60-5-117. Releasing liens

(a) Perfected liens may ordinarily be released by submission of one (1) of the following to the Oklahoma Tax Commission Motor Vehicle Division or a motor license agent:

(1) Copy #4 (if unavailable, a **certified duplicate** copy of Copy #3 or #4, or an **original** or **certified** copy of Copy #1 is acceptable) of the six (6) part lien entry Form 21, with the release signed and dated.

(2) Any of the lien release receipts, original or certified copy, generated when the lien was perfected by the Oklahoma Tax Commission or a motor license agent, signed and dated.

(3) Should a standard lien release as outlined above be unavailable, the lien may be released by submission of a typed, notarized release statement from the secured party. The statement must include the notarized signature of a representative of the secured party, the name of the secured party, name of the debtor, and vehicle identification number/serial number of the vehicle.

(b) If the lender is out of business and no longer available, their lien may be released by the following procedure:

(1) A certified letter, restricted delivery, requesting a lien release and listing the year, make, and vehicle identification number is to be sent to the lender's address listed on the Motor Vehicle Division file.

(2) The administering agency of the lienholder (i.e., Oklahoma Used Motor Vehicle and Parts Commission if an Oklahoma used dealer; State Banking Department if a bank, savings and loan or credit union; Department of Consumer Credit if a finance company) is to be contacted and written confirmation requested that the lienholder is no longer in business at the address requested. If an out-of-state lienholder, that state's equivalent agency is to be contacted. If the response from the administering agency is that the lender was taken over by another business entity, that entity will have to be contacted for a release.

(3) The returned certified letter and post office receipts, the written confirmation from the administering agency, the Oklahoma certificate of title and applicable titling fee is to be submitted to the Oklahoma Tax Commission Motor Vehicle Division for review. If

approved, a confirming affidavit will be returned to the vehicle owner for his/her review and signature. Upon return of that affidavit to the Division, a new Oklahoma certificate of title, without the lien reflected, will be issued.

[**Source:** Added at 24 Ok Reg 2375, eff 6-25-07]

PART 13. FOREIGN VEHICLES

710:60-5-130. Foreign vehicles

(a) **Documents required**. When an owner obtains a foreign vehicle originally manufactured for sale outside of the United States, or a vehicle that is currently titled in a foreign country, the following documents must be presented to obtain a certificate of title:

(1) Manufacturer's Certificate of Origin; **or** the existing foreign Certificate of Title; **and**

(2) A legible letter of translation for all foreign (non-English language) documents; **and**

(3) Documentation verifying U.S. Customs clearance. If entering from a country other than Canada, documentation verifying compliance with U.S. Environmental Protection Agency and U.S. Department of Transportation requirements.

(b) **Titling documentation.** All required documentation must be submitted in order to issue an Oklahoma title. No document hold title will be processed.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 17 Ok Reg 2160, eff 6-11-00; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 19 Ok Reg 2063, eff 7-1-08]

SUBCHAPTER 6. VEHICLE SALES TAX

710:60-6-1. General provisions

(a) **Date due; penalty**. Sales tax is generally due upon the purchase of a vehicle occurring on or after July 1, 2017 and must be paid within thirty (30) days of such date. After the thirtieth (30th) day, interest is to be collected in addition to the tax due, accruing until paid. After the forty-fifth (45th) day following purchase, a penalty amount is assessed. Sales tax, interest and penalty levy amounts are established by statute.

(b) **Taxable value**. Sales tax assessment is based upon the purchase price of the vehicle before any credit or discount is allowed for a vehicle trade-in.

[**Source:** Added at 35 Ok Reg 2085, eff 9-14-18]

710:60-6-2. Sales tax levy and exemptions

(a) **General levy on purchase of a vehicle.** Sales tax is levied upon purchase of a vehicle, unless an exemption from that levy applies. Sales tax is to be paid by the consumer in the same manner and time as the vehicle excise tax for said vehicle is due. No sales tax is assessed when transferring ownership of a vehicle for which no purchase was involved.

(b) **Exclusions by type.** Sales tax is not collected at the time of titling or registration of purchased manufactured homes; boats; outboard motors; special mobilized machinery; low-speed or medium-speed electrical vehicles; trailers registered as farm or private trailers.

(c) **Exemptions.** In general, vehicles purchased by sales tax exempt entities are exempt from the assessment of vehicle sales tax. Following is information on some of the more frequently

encountered sales tax exemptions. Presentation of documentation supporting the exemption may be required.

(1) **Agricultural permit holder**. All-terrain vehicle, utility vehicle, or off-road motorcycle purchased by holder of agricultural permit. Presentation of permit required.

(2) **Church**. Vehicle purchased by a church.

(3) **City**. Vehicle purchased by a city.

(4) **Corporate transfer**. Certain transfers of vehicle ownership between corporation and shareholder.

(5) **County**. Vehicle purchased by a county.

(6) **Disabled veteran (100%).** Vehicles purchased by a 100% DAV, or their surviving spouse, may have a portion of the purchase price exempted from sales tax. Veteran/surviving spouse choosing this option must designate that portion of their statutorily allowed annual sales tax exemption allowance they have available and wish to apply to the vehicle purchase price. Completion of an MV Sales Tax Exemption Certificate is required, on which the veteran/surviving spouse declares the amount of their available annual sales tax purchase price exemption they wish to have applied to the vehicle purchase price.

(7) **Dealer**. Vehicle purchased by a licensed dealer and being held for resale.

(8) **Federal credit union**. Vehicle purchased by a federal credit union.

(9) **Federal land bank.** Vehicle purchased by a federal land bank.

(10) **Fire protection district.** Vehicle purchased by a fire protection district.

(11) **Housing authority.** Vehicle purchased by a housing authority.

(12) **Indian Tribal Government.** Vehicle purchased by an Indian Tribal Government.

(13) **Insurance loss.** Vehicle transfer to insurance company following payment of a loss

(14) **International Registration Plan (IRP)**. Vehicles purchased to be registered under IRP.

(15) **Leasing company.** Vehicle purchased by a leasing company to be leased. Presentation of sales tax permit number required.

(16) **Limited liability corporation**. Certain transfers of vehicle ownership involving LLCs.

(17) **Partnership transfer**. Certain transfers of vehicle ownership between partnership and partners.

(18) **Public trust**. Vehicle purchased by a public trust.

(19) **Red Cross.** Vehicle purchased by the Red Cross.

(20) **Rental title.** Vehicle purchased by a rental company to be used as a rental vehicle and being issued a rental certificate of title. Sales tax permit number required.

(21) **Rural ambulance.** Vehicle purchased to be utilized as a rural ambulance.

(22) **Rural electric cooperative**. Vehicle purchased by a rural electric cooperative.

(23) **Rural gas district.** Vehicle purchased by a rural gas district.

(24) **Rural sewer district.** Vehicle purchased by a rural sewer district.

(25) **Rural water district.** Vehicle purchased by a rural water district.

(26) **Sales tax exemption permit or letter**. Vehicle purchased by possessor of an Oklahoma sales tax exemption permit, or an Oklahoma Tax Commission exemption letter. The permit or letter must be presented and completion of a MV sales tax exemption certificate is required.

(27) **Salvage dealer.** Vehicle purchased by a licensed automotive dismantler.

(28) **School district.** Vehicle purchased by a school district.

(29) **Sole proprietorship.** Transfer of vehicle ownership between a sole proprietorship and owner of the sole proprietorship.
(30) **State.** Vehicle purchased by the State.
(31) **Volunteer fire department.** Vehicle purchased to be utilized by a volunteer fire department.
(32) **Water conservancy district.** Vehicle purchased by a water conservancy district.

[**Source:** Added at 35 Ok Reg 2085, eff 9-14-18]

SUBCHAPTER 7. MOTOR VEHICLE EXCISE TAX

710:60-7-1. General provisions

(a) **Date due; penalty**. Excise tax is due at the time of transfer of legal ownership or possession of a vehicle 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. The daily penalty will accrue until the tax is paid. However, the penalty is not to exceed the amount of the tax due.
(b) **Taxable value**. On vehicles, other than manufactured homes and certain commercial vehicles, excise tax is based upon the actual sales or purchase price. The actual sales price, commonly referred to as "purchase price", is the actual sales price of a vehicle excluding any consideration given for a trade-in. For the purpose of vehicle taxable value computation, actual sales price is to include the cost of the vehicle, including any equipment or product affixed to, or applied upon, the vehicle. It is not to include any fee included in the sale transaction that is related to a service provided by the seller, or an outside party (i.e. documentary fee; financing fee; insurance coverage fee; maintenance agreement fee). No consideration for a vehicle trade-in, either debit or credit, is to be included in the actual sales price utilized for establishing the taxable value for the purpose of excise tax assessment. The actual sales price must be within twenty percent (20%) of the average retail price value of the vehicle, as listed in the automotive reference material prescribed by the Oklahoma Tax Commission. [**See**: 710:60-5-50] If the actual sales price is not within that value range, the Tax Commission shall establish a taxable value as close to the actual sales price as possible while still within the prescribed value range.
(c) **Minimum tax**. The minimum excise tax on vehicles and the minimum excise tax on manufactured homes is set by statute.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01; Amended at 19 Ok Reg 431, eff 11-13-01,(emergency); Amended at 19 Ok Reg 864, eff 3-4-02,(emergency); Amended at 19 Ok Reg 2441, eff 6-27-02; Amended at 19 Ok Reg 2063, eff 7-1-08]

710:60-7-2. Determining correct excise rate

(a) **Rate on sale of new vehicle by dealer**. A new vehicle being sold by a dealer for the first time will always be assessed the new vehicle rate, regardless of model year. Should that vehicle be resold during the same year, the used vehicle rate would be used.
(b) **Rates on used vehicles.** The rate of excise tax on vehicles is set by statute.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01]

710:60-7-3. Excise tax levy and exemptions

(a) **General levy on transfer of legal ownership.** Excise tax is levied on every exchange of legal ownership on any vehicle registered or being registered in Oklahoma unless a specific tax exemption applies.

(b) **Exemptions.** Following is information on some of the more frequently encountered exempt situations:

(1) **Husband and wife; parent and child.** Only transfers made without consideration between husband and wife, parent and child, or vice versa, are exempt. A Family Affidavit (Form 794) must be included with the other supporting documentation and is to be attached to the title documentation. This exemption does not apply to transfers between in-laws or grandparents to grandchildren.

(2) **Out-of-state residence and registration; nonresident military.** Any vehicle brought into Oklahoma by a person formerly living in another state is exempt, if the person owned and registered the vehicle in such other state of his residence at least sixty (60) days prior to the time it is required to be registered in Oklahoma. Nonresident members of the Armed Forces stationed in Oklahoma may register their vehicle without excise tax if the vehicle has been registered by them in another state (60 day limit does not apply).

(3) **Governmental entities.** Any vehicle is exempt if registered by the State of Oklahoma or any political subdivision thereof. Additionally, vehicles leased by a county, municipality, or a school district are exempt from the excise tax.

(4) **Title by inheritance.** Any vehicle on which legal ownership was obtained by inheritance is exempt from the levy of the excise tax.

(5) **Certain transfers of corporations and partnerships.** Legal ownership of vehicles obtained by transfer as set out in Section 2105(9) of Title 68 **may** also be exempt.

(6) **Moped.** A motorized bicycle (moped) is exempt if sales tax was paid to the retailer at point of purchase.

(7) **Rural water districts.** A rural water district is exempt.

(8) **Rural electric cooperatives.** A rural electric coop is exempt.

(9) **Federal reserve banks.** Federal reserve banks are exempt.

(10) **Vehicles registered under International Registration Plan.** Transfer of vehicles registered under the International Registration Plan between lessor and lessee at the termination of the lease are exempt from the excise tax.

(11) **Short term rentals by rental companies.** Vehicles acquired by rental companies not to be rented for terms of more than 90 days may be registered and titled by the rental agency exempt from excise tax. An Oklahoma title branded "Rental Vehicle" will be issued. If the vehicle is sold less than one (1) year from date of issuance of the title, the rental agency must pay the excise tax that would have been due on the vehicle, plus a 20% penalty before transferring the vehicle, unless the vehicle is being transferred to the manufacturer or its financing company, to a franchised dealer of the same line/make of the vehicle to be transferred, or to anyone, if the vehicle is in a salvage condition (salvage or junk title).

(12) **Foreclosure of lien or mortgage; insurance contracts.** Any vehicle, the ownership of which was obtained by the lienholder or mortgagee under or by foreclosure of a lien or mortgage in the manner provided by law or to the insurer under subrogated rights arising by reason of loss under an insurance contract, is exempt from excise tax.

(13) **New vehicles registered by new car dealers.** A new vehicle registered by a new vehicle dealer is exempt for a period of four (4) months.

(14) **Insurance companies.** An insurance company may obtain title to a vehicle on which they paid a loss exempt from excise tax.

(15) **Revocable trusts.** Transfers made without consideration between an individual and an express trust which that individual or the spouse, child or parent of that individual has a right to revoke are exempt.

(16) **Limited liability companies.** A limited liability company is a combination of a corporate and a partnership business organization structure. Excise tax exemption applies to the following transfers:

(A) Transfers to the limited liability company if former owners are members of the limited liability company and the interest in the company is in proportion to interest in the vehicle prior to the transfer. A notarized bill of sale indicating such will be required as supporting documentation.

(B) Transfers of ownership from a limited liability company to members when a dissolution is made. A notarized affidavit indicating such is required.

(17) **Vehicle lease or lease-purchase agreements.** Transfers of ownership of a vehicle acquired by a lessee are exempt from excise tax, provided the vehicle excise tax was paid at the time of the initial lease or lease-purchase agreement and an Oklahoma title was issued.

(18) **Fire protection districts.** Vehicles acquired by a fire protection district are exempt from the levy of excise tax.

(19) **Exemption for disabled veterans in receipt of compensation at the one hundred percent rate**. Persons who have been honorably discharged from active service in any branch of the Armed Forces of the United States or Oklahoma National Guard, and who have been certified by the United States Department of Veterans Affairs, or its successor, to be in receipt of compensation at the one hundred percent (100%) rate for a permanent disability sustained through military action or accident or resulting from a disease contracted while in such service is exempt from vehicle excise tax for one (1) vehicle in a consecutive three (3) year period, unless the vehicle is a replacement for a vehicle which was destroyed and declared by the insurer to be a total loss claim.

(A) To prove eligibility a disabled veteran must submit either an Oklahoma Tax Commission exemption card with the notation "Sales Tax Exemption:100% Disabled Veteran" or a letter from the United States Department of Veterans Affairs, its successor, or the Armed Forces of the United States, certifying that the veteran is receiving disability compensation at the 100% rate.

(B) In order to qualify for the exemption, the vehicle must have been purchased on or after July 1, 2005 and the name of the eligible disabled veteran must be included as an owner on the vehicle title.

(C) The consecutive three (3) year period computation is to be based upon the actual purchase date of the vehicle(s), as reflected in the ownership assignment date on the MSO or title certificate surrendered to the Commission at time of title application. To qualify for this excise tax exemption, the actual date of purchase of the vehicle must be more than three (3) years removed from the date of purchase of the prior vehicle to which the exemption was most recently applied.

(D) To qualify for an excise tax waiver under the total loss claim exception to the three (3) year restriction, documentation confirming the insurer's total loss claim declaration must be presented for review and approval by the Tax Commission.

(20) **Exemption for repossessed vehicle transferred back to former owner**. Ownership of a vehicle transferred by the repossessor back to the former Oklahoma title record owner(s) within thirty (30) days of issuance of the repossession title.

(A) Ownership must be identical to that reflected in the Oklahoma title record immediately prior to issuance of the repossession title. Ownership (as assigned by the repossessor) may reflect an additional name without the assessment of excise tax only if an exemption exists between the owners. Otherwise, any change in ownership will result in the assessment of excise tax.

(B) Title assignment to the former owner(s) must be completed within thirty (30) days of issuance of the repossession title.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 19 Ok Reg 1849, eff 6-13-02; Amended at 23 Ok Reg 2845, eff 6-25-06; Amended at 29 Ok Reg 532, eff 5-11-12; Amended at 31 Ok Reg 2436, eff 9-12-14; Amended at 32 Ok Reg 1363, eff 8-27-15; Amended at 34 Ok Reg 2079, eff 9-11-17; Amended at 35 Ok Reg 2085, eff 9-14-18]

710:60-7-4. Excise tax on heavy-weight trucks and commercial trailers

(a) Any truck or truck-tractor carrying a laden weight or a combined laden weight of 55,000 lbs. or more, any cargo-carrying commercial trailer, and any frac tank shall pay a specified excise tax amount set forth by statute. This excise tax amount is due on original or transfer titles.

(b) This rate does not apply to Special Mobilized Machinery, forest product vehicles, trailers or semitrailers which have been manufactured, modified or re-manufactured for the purpose of providing services other than transporting cargo over the highways. Nor is rate described in this Section applicable to pickup trucks, vans, or sport-utility vehicles, which are assessed at the standard vehicle excise tax rate, regardless of laden weight.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 15 Ok Reg 2821, eff 6-25-98; Amended at 22 Ok Reg 1559, eff 6-11-05; Amended at 26 Ok Reg 2344; eff 6-25-09]

710:60-7-5. Licensed dealer exemptions

(a) **Determination of latest manufactured model vehicle**. For the purpose of determining an exemption for licensed dealers, the latest manufactured model vehicle is the newest year of vehicle available at the retail level. For this purpose, July 1 is the date that most vehicles for the next year go on sale. If a certain model comes out before that date, that model becomes the latest manufactured model for that specific line.

(b) **New dealers**. Any vehicle of the latest manufacturers model purchased by a franchised Oklahoma motor vehicle dealer which holds a franchise of the same line or make as the vehicle being registered is exempt from excise tax. This exemption does not apply if the vehicle is of a different make than the dealer's franchise. In that situation, "new vehicle" excise tax would be assessed. New dealers may register a vehicle for a period of four (4) months for personal use by an individual. A photocopy of the MSO shall be surrendered to the tag agency and a title record will be created reflecting the applicable hold status with no excise tax due.

(c) **Used dealers**. Any vehicle owned and being offered for sale by a person currently licensed as a dealer in used vehicles is exempt from excise tax except on the latest manufactured model. If the vehicle is being titled from an MSO or is the latest manufactured model and has not been previously

titled and excise tax paid in Oklahoma, excise tax is due and the "new vehicle" rate will be charged. The assignment must be made to the dealership's name only. However, a title with an assignment showing an individual's name "DBA" a dealership name will be accepted if the dealership is a partnership or is individually owned and the name on the assignment is a partner or the owner. Excise tax is ordinarily not exempt when transferring ownership from a licensed dealership to the individual owner of the dealership.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 10 Ok Reg 3843, eff 7-12-93; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 33 Ok Reg 1081, eff 8-25-16]

710:60-7-6. Credit on replacement vehicle

If a new vehicle is stolen within ninety (90) days of purchase, or if a new vehicle is certified by the manufacturer as defective within six (6) months of purchase, credit on the excise tax and registration fee for a new replacement vehicle will be allowed.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92]

710:60-7-7. Charitable organization exemption

Charitable organizations licensed through the Oklahoma Secretary of State's Office are exempt from excise tax on vehicles donated to them, as provided by statute.

[**Source:** Added at 17 Ok Reg 2160, eff 6-11-00; Amended at 19 Ok Reg 1849, eff 6-13-02; Amended at 24 Ok Reg 2375, eff 6-25-07]

710:60-7-8. Tornado excise tax credit

Credit will be allowed with respect to the excise tax due on a vehicle which is a replacement for a vehicle destroyed by a tornado in 2013, or any subsequent year, for which a Presidential Major Disaster Declaration was issued and on which excise tax had been paid on or after January 1, 2012. Credit will be allowed on a vehicle which is a replacement for a vehicle destroyed by tornado in calendar years 2012 and 2013 for which no Presidential Major Disaster Declaration was issued and on which excise tax was paid on or after January 1, 2011. Credit will be allowed in the amount of excise paid on the destroyed vehicle, excluding any penalties. The credit may only offset any excise tax due on the replacement vehicle. No excess credit may be refunded. Proof of loss of the destroyed vehicle must ordinarily be provided by the registrant, i.e., a letter or other documentation from the insurance company, identifying the vehicle and confirming its loss. If such documentation is unavailable, the Motor Vehicle Division may be contacted for consideration of an alternative or exception to the documentary requirement.

[**Source:** Added at 20 Ok Reg 2173, eff 6-26-03; Amended at 21 Ok Reg 1137, eff 5-13-04; Amended at 31 Ok Reg 2436, eff 9-12-14; Amended at 32 Ok Reg 1363, eff 8-27-15]

710:60-7-9. Retail implement dealer

Retail implement dealers, as statutorily defined in 47 O.S. § 581(15), are exempt from acquiring titles and being assessed excise tax when reassigning ownership on Oklahoma certificates of title for all terrain vehicles, utility vehicles and off-road motorcycles. When reassigning Oklahoma certificates of title under this allowance, the dealer's current Oklahoma sales tax permit number

must be provided to the purchaser. The Commission will confirm the validity of the permit when processing an application for title by the purchaser.

[**Source:** Added at 33 Ok Reg 1081, eff 8-25-16]

SUBCHAPTER 8. RENTAL TAX ON MOTOR VEHICLE RENTALS [REVOKED]

710:60-8-1. Purpose [REVOKED]

[**Source:** Added at 15 Ok Reg 2821, eff 6-25-98; Revoked at 30 Ok Reg 1866, eff 7-11-13 and added to Chapter 95]

710:60-8-2. Definitions [REVOKED]

[**Source:** Added at 15 Ok Reg 2821, eff 6-25-98; Revoked at 30 Ok Reg 1866, eff 7-11-13 and added to Chapter 95]

710:60-8-3. Applicability of the rental tax on motor vehicle rentals [REVOKED]

[**Source:** Added at 15 Ok Reg 2821, eff 6-25-98; Amended at 16 Ok Reg 2650, eff 6-25-99; Revoked at 30 Ok Reg 1866, eff 7-11-13 and added to Chapter 95]

710:60-8-4. Collection, reporting, remittance of the tax; interest and penalties [REVOKED]

[**Source:** Added at 15 Ok Reg 2821, eff 6-25-98; Amended at 16 Ok Reg 2650, eff 6-25-99; Amended at 23 Ok Reg 2846, eff 6-25-06; Revoked at 30 Ok Reg 1866, eff 7-11-13 and added to Chapter 95]

710:60-8-5. Recordkeeping [REVOKED]

[**Source:** Added at 15 Ok Reg 2821, eff 6-25-98; Revoked at 30 Ok Reg 1866, eff 7-11-13 and added to Chapter 95]

710:60-8-6. Examples and applications [REVOKED]

[**Source:** Added at 15 Ok Reg 2821, eff 6-25-98; Amended at 16 Ok Reg 2650, eff 6-25-99; Revoked at 30 Ok Reg 1866, eff 7-11-13 and added to Chapter 95]

SUBCHAPTER 9. MOTOR VEHICLE LICENSE AGENTS/AGENCIES

PART 1. GENERAL REQUIREMENTS, DUTIES AND RESPONSIBILITIES OF MOTOR LICENSE AGENTS

710:60-9-1. Purpose and general applicability

The provisions of Parts 1 through 11 of this Subchapter, relating to the qualifications, restrictions, duties and other requirements for motor license agents and agencies have been promulgated for the purpose of compliance with the Oklahoma Administrative Procedures Act, 75 O.S. §§250.1 et seq, and are applicable to all Motor License Agents.

710:60-9-2. Consanguinity; residency

(a) No person shall be appointed as a motor license agent that is related by consanguinity (by blood relation) or affinity (by marriage) within the third degree to any member of the Oklahoma Tax Commission or to any employee of the Oklahoma Tax Commission.

(b) Any motor license agent appointed according to the provisions of 47 O.S. §1114.2 shall have

been a resident of the county in which his/her agency is located for a period of six (6) months prior to his/her appointment. Provided, that if a motor license agent moves his residence to a place outside the county, he/she shall forfeit his/her appointment. It shall be the duty of any motor license agent who establishes, or plans to establish, his/her residence in a county other than that in which his/her motor license agency is located to immediately notify the Oklahoma Tax Commission.

(c) A motor license agent may relocate the agency to a county in which the agent does not reside, provided that the agency remains within the same municipality. Such relocation must be approved by the Oklahoma Tax Commission.

[**Source:** Amended at 19 Ok Reg 1849, eff 6-13-02; Amended at 26 Ok Reg 2344; eff 6-25-09; Amended at 37 Ok Reg 2233, eff 9-11-20]

710:60-9-3. Bond requirements

(a) **Faithful performance surety bond or cash bond required.** During the first year of operation, a Motor License Agent shall obtain a faithful performance surety bond or cash bond in the amount of Thirty Thousand Dollars ($30,000.00) or in such additional amount and form as required by the Oklahoma Tax Commission.

(b) **Motor license agent indemnity fund.**

(1) All motor license agents who have been in office at least one year are assessed annually by the Department of Central Services for payment into the Motor License Agent Indemnity Fund. The assessment amounts are set by statute.

(2) New motor license agents are not assessed for the Indemnity Fund until they have been in office for one year. New agents must maintain separate surety bonds during their first year of operation.

(c) **Proof of bond required prior to application for appointment.** A commitment by the bonding company to issue the required bond in the amount specified by the Oklahoma Tax Commission or an affidavit that the applicant will provide a cash bond, must be attached to the application for the appointment as a Motor License Agent.

[**Source:** Amended at 8 Ok Reg 3305, eff 7-8-91 (emergency); Amended at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96]

710:60-9-4. Maximum compensation [REVOKED]

[**Source:** Amended at 8 Ok Reg 3305, eff 7-8-91 (emergency); Amended at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Revoked at 19 Ok Reg 1849, eff 6-13-02]

710:60-9-5. Qualifications and requirements of a motor license agent

A Motor License Agent shall, at all times during his/her service as a Motor License Agent, be in compliance with all federal and state tax laws. Failure to so comply shall constitute grounds for termination of service as a motor license agent.

710:60-9-6. Motor license agent accounts

(a) The Motor License Agent shall maintain for the Motor License Agency two bank accounts:

(1) An Oklahoma Tax Commission Motor License Agency Account pursuant to 47 O.S. §1142; and

(2) An operational account in which all other funds received by the Motor License Agent in performance of his/her duties shall be deposited and shall not be combined with any other funds.

(b) As a condition of service as a Motor License Agent, the Motor License Agent and the Oklahoma Tax Commission shall agree that the Motor License Agent's operational account shall for all purposes, be treated the same as tax monies.

710:60-9-7. Review examination [REVOKED]

[**Source:** Amended at 8 Ok Reg 3305, eff 7-8-91 (emergency); Amended at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Revoked at 19 Ok Reg 1849, eff 6-13-02]

710:60-9-8. Operating reserves [REVOKED]

[**Source:** Amended at 8 Ok Reg 3305, eff 7-8-91 (emergency); Amended at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Revoked at 19 Ok Reg 1849, eff 6-13-02]

710:60-9-9. Issuance of tags, titles, liens; collection of fees

A Motor License Agent shall issue and collect fees on all tags, except apportioned (pro-rate) tags and special tags which are issued by the Oklahoma Tax Commission, issue all titles, liens, boat and motors titles-registration, etc., prescribed by the Oklahoma Tax Commission.

710:60-9-10. Strict compliance with laws and rules

A Motor License Agent shall strictly comply with the Motor Vehicle Licensing and Registration Act and with the rules, regulations, fee schedule, and procedures as set forth in the "Motor License Agents Manual of Procedure." [**Authority:** 47 O.S. §1149]

710:60-9-11. Motor license agent prohibited from extending credit

All transactions must be paid for at the time of processing. A motor license agent shall not process any transaction or release any item on credit or before the taxpayer pays the tax or fee due.

710:60-9-12. Responsibility for errors in computation

A Motor License Agent shall be responsible for errors in tax computations and/or fee computations and collections.

[**Source:** Amended at 8 Ok Reg 3305, eff 7-8-91 (emergency); Amended at 9 Ok Reg 2151, eff 6-12-92]

710:60-9-13. Inspections by motor license agent

A Motor License Agent shall perform all necessary inspections as required by the Oklahoma Tax Commission Motor License Agent's Manual.

710:60-9-14. Responsibility for agency shortages

(a) A motor license agent shall be responsible for paying any balance determined to be due as a result of a field audit conducted by the Commission.

(b) Upon demand for payment, the motor license agent must remit, within seven (7) business days, the full amount of any shortage determined to be due. Payment of the amounts due within the stated time frame does not preclude the Commission from discharging the motor license agent or taking any other action deemed appropriate.

(c) Any portion of a field audit balance determined to be attributable to the nonpayment of funds due the State shall be subject to the penalty enumerated in 47 O.S. § 1142.

[**Source:** Added at 15 Ok Reg 2821, eff 6-25-98; Amended at 27 Ok Reg 2293, eff 7-11-10; Amended at 33 Ok Reg 1081, eff 8-25-16]

PART 3. [RESERVED]

PART 5. SPECIFIC RECORDKEEPING DUTIES

710:60-9-50. Retention of records

Any and all records, files, books, or otherwise of a Motor License Agent relating to the operation of the Motor License Agency shall be retained at all times at the office of the Motor License Agent.

710:60-9-51. Forms to be typewritten or printed

All forms must be typewritten, using black ribbons, or printed by computer, including reports and advice of deposit slips.

710:60-9-52. Maintenance of required indexes and files

(a) **Files to be retained.** A motor license agent shall maintain records of semimonthly reports generated and related financial information pertaining to the collection and disposition of all monies due the state. Copies of individual transaction receipts are not required to be retained, unless the transaction required some special action or notation, or retention was specifically requested by the Motor Vehicle Division. Copies of documentation supporting any insurance verification override are to be retained. Copies of Vehicle Information Requests are to be retained. All referenced retained records are to be maintained by the motor license agent for a period of two (2) years.

(b) **Disposition of files containing taxpayer information.** When disposing of files or records, the motor license agent is responsible for the proper destruction of any file or record containing confidential taxpayer information that was either generated by, or submitted to, his or her agency. The file or record is to be destroyed to the extent no such confidential information may be recovered.

[**Source:** Amended at 13 Ok Reg 1281, eff 3-7-96 (emergency); Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 26 Ok Reg 2344; eff 6-25-09; Amended at 32 Ok Reg 1363, eff 8-27-15]

710:60-9-53. Accountable items

All numbered items consigned to the motor license agent from the Oklahoma Tax Commission must be accounted for by the motor license agent. Once received, such items must be properly accounted for by the agent as either issued, reconsigned to another agent, or returned unissued to the Motor Vehicle Division. Agents should never destroy or dispose of unissued accountable items, unless specific, written authorization to do so is issued by the Commission.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 28 Ok Reg 1839, eff 6-25-11]

710:60-9-54. Ordering supplies and inventory control of accountable items

Agents should continually monitor their inventory of all OTC-supplied items and order all needed items on a timely basis. All orders are to be entered into the OTC computer MLA supply ordering system. If the order is to be picked up, the agent is to place the order no less than twenty-

four (24) hours in advance of their requested designated pick up date and timeframe. At time of placing the order, the agent is to advise of their intention to pick it up and select the pick up date and timeframe from the options designated by OTC. If the agent is unable to retrieve the items on the selected date/timeframe, it is the agent's responsibility to timely contact OTC to reschedule. Absent rescheduling, unclaimed orders will be cancelled after ten (10) business days.

(1) **Verification of consignment order**. Upon receipt of consigned numbered items from the Commission, the agent is to verify all items listed on the consignment sheet have been received, pursuant to the provisions under paragraph (2) of this subsection. If received items do not correspond with the consignment sheet, the agent is to notify the Commission within ten (10) days of receipt of the consignment. The original copy of the consignment sheet, with any necessary adjustments noted, is to be signed by the agent and returned to the Motor Vehicle Division within ten (10) days of receipt of the consignment. The second copy of the consignment sheet is to be retained by the agent. Failure to advise the Commission of consignment discrepancies within ten (10) days of receipt of the consignment will result in the entire consignment being considered as received by the agent and the agent will be held accountable for all items therein, with the exception of the individual sealed box/container process outlined in (2)(B) of this Section.

(2) **Verification of contents of all containers.**

(A) If the manufacturer's seal on the box and/or package has been broken, the receiving agent is to open it and verify all items upon receipt of the consignment.

(B) If the manufacturer's seal has not been broken, it is not necessary to confirm the contents of the package upon receipt of the consignment – only that the contents listing on the outside of the package coincides with the consignment sheets. As the sealed individual boxes and/or packages of numbered items are opened prior to issuance, all numbered items should be checked to make sure all were received in the individual package or box. If the package contents do not correspond to the contents listing on the outside of the package, the agent is to notify the Commission within ten (10) days of opening the container. Failure to advise the Commission of individual items missing from the box/package within ten (10) days of the first item issued from that box/package will result in the entire contents of the box/package being considered as received by the agent and the agent will be held accountable for all items therein. When receiving inventory from another motor license agent, the items are to be verified against the system order. Once verified, the receiving agent is to change the order status to received and on hand.

(3) **Procedure for reporting discrepancies, missing items.** To report consignment discrepancies pursuant to the process outlined in this Section, a notarized affidavit of fact from the motor license agent is to be completed and submitted to the Motor Vehicle Division.

(4) **Procedure for mutilated or defective items.**

(A) **License plates.** Any license plate received that has a noticeable graphics error (i.e. discoloring, smearing, etc.) or is mis-numbered (i.e. out of sequence; duplicated number, etc.) is not to be issued, but returned to the Commission for inventory credit and cancellation.

(B) **Other items**. The remains of any registration decal that is of inferior quality (i.e. inadequate adhesive), or is torn or otherwise mutilated, must be returned to the Oklahoma Tax Commission for inventory credit and cancellation, accompanied by a statement of fact from the motor license agent.

(5) **Procedure for transferring accountable items to another agent**. When releasing accountable items to another agent, the releasing agent is to immediately notify the Motor Vehicle Division Supply Section via a system notification message. The agent originally consigned the accountable items is responsible for numbered items transferred to another agent until such time as the Division is notified of the transfer.

(6) **Agent liability for missing items**. Following an inventory audit, normally conducted in conjunction with a field audit, agents will be notified of any unaccounted for items and will be given the opportunity to provide any information/documentation they may have relating to the items. Any numbered item for which the motor license agent remains unable to account for will be charged to the agent's account as a missing item. The missing item rate is based upon the average amount received throughout the state for that type of item during the period of time in which it became unaccountable, except for license plates and certain forms which have a fixed fee established. If a numbered item which a motor license agent is previously unable to account for is found by the Oklahoma Tax Commission to have been issued, the agent will be charged the amount the taxpayer remitted to the motor license agent.

(7) **Reconciliation of statements of missing items to inventories**. All statements submitted to account for missing items must be signed by the agent and notarized by a notary public. All information submitted for consideration for credit is subject to approval by the Motor Vehicle Division. Upon receipt, the statements may be filed by the Division and subsequently reviewed at the time an inventory audit is completed. Agents are to keep a copy of all statements sent into this office for consideration of credit.

(8) **Preservation of accountable items**. Agents are to never destroy or dispose of accountable items which must be properly reported as issued, reconsigned to another agent, or returned to the Motor Vehicle Division for credit and deletion from the agent's inventory.

(9) **Forms.** Forms supplied to agents by the Motor Vehicle Division are to be used only for the purposes for which they have been provided.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 29 Ok Reg 532, eff 5-11-12; Amended at 33 Ok Reg 1081, eff 8-25-16]

710:60-9-55. Missing items

(a) A motor license agent shall respond within fifteen (15) days of receipt of a missing item notification issued by the Commission with all documentation and information relating to the disposition of the item(s).

(b) Should the agent discover information or documentation regarding the issuance of any accountable item identified as missing by the Commission, the agent is to notify the Commission for direction before taking any action. In no event is an identified missing item to be issued or entered to any transaction without written authorization from the Commission.

[**Source:** Amended at 8 Ok Reg 3305, eff 7-8-91 (emergency); Amended at 9 Ok Reg 2151, eff 6-12-92; Amended at 33 Ok Reg 1081, eff 8-25-16; Amended at 35 Ok Reg 2085, eff 9-14-18]

710:60-9-56. Required OTC forms provided

Forms required in the application and processing of Oklahoma titles and registrations are provided to motor license agents by the Tax Commission. Agents may not create and/or require

taxpayers to complete any additional form outside those approved and required by the Tax Commission.

[**Source:** Added at 24 Ok Reg 2375, eff 6-25-07]

PART 7. SPECIFIC REPORTING DUTIES

710:60-9-70. Reporting duties of motor license agent [REVOKED]

[**Source:** Amended at 8 Ok Reg 3305, eff 7-8-91 (emergency); Amended at 9 Ok Reg 2151, eff 6-12-92; Revoked at 33 Ok Reg 1081, eff 8-25-16]

710:60-9-71. [RESERVED]

[**Source:** Reserved at 9 Ok Reg 2151, eff 6-12-92]

710:60-9-72. Semimonthly reporting procedure

(a) **Semimonthly reports.** Each motor license agent must submit semimonthly reports to the Tax Commission to properly account for all funds, regardless of source, received by a motor license agent in the performance of the agent's duties.

(b) **Closing dates for report preparation**. Reports are to be ended on the fifteenth (15th) and the last day of each month. Report summary pages are to be generated from the computer system and included with the required report transaction documentation. Driver license transaction reporting guidelines are established by the Department of Public Safety. IRP (International Registration Plan) transaction reporting guidelines are established by the Corporation Commission.

(c) **Transaction documents.** Semimonthly report transaction documentation is to be prepared and submitted to the Oklahoma Tax Commission in a manner outlined by the Motor Vehicle Division. The Division shall communicate any report preparation procedural changes to motor license agents in a timely manner.

(d) **When reports due; penalties for late report.** All agents are to prepare semimonthly reports to be filed with the Oklahoma Tax Commission no later than the first (1st) day of the month for the report ending on the fifteenth (15th) day of that month and the fifteenth (15th) day of the following month for the report ending on the last day of a month. When a report due date falls on a Saturday, Sunday, state holiday or federal holiday, the next business day becomes the due date for that report. If not postmarked by the due date, a penalty of 1% of the gross amount of the report shall be assessed. The penalty increases to 3% should the report not be postmarked within 5 days of the due date.

(e) **Sufficiency of semimonthly reports.** To comply with the reporting requirement, the reports filed with the Oklahoma Tax Commission must include system generated remittance pages, Department of Public Safety driver license transaction report summary (when applicable), Oklahoma Corporation Commission IRP transaction report summary (when applicable) and all supporting individual transaction documentation. Any such semimonthly report that does not include these minimum requirements shall not constitute the mandatory report. In the event a proper semimonthly report is not filed on or before the due dates, in accordance with (d) of this Section, the report shall be delinquent.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 19 Ok Reg 1849, eff 6-13-02; Amended at 26 Ok Reg 2344; eff 6-25-09; Amended at 32 Ok Reg 1363, eff 8-27-15; Amended

at 33 Ok Reg 1081, eff 8-25-16; Amended at 34 Ok Reg 2079, eff 9-11-17]

710:60-9-73. Waiver of penalty for failure to timely file semimonthly report

(a) **Criteria considered by the Commission**. The Oklahoma Tax Commission may waive the penalty for failing to file a semimonthly report in a timely manner if all the following criteria have been met:

(1) The funds to which the report applies have been properly deposited.

(2) The failure to timely file the report was due to emergency conditions beyond the control of the agent.

(3) The report has been filed within a week of the date on which it was required to be filed on.

(b) **Not applicable to penalties associated with late deposits**. These criteria in no way affect penalty assessments for late deposits.

(c) **Penalties not a part of agency operating expenses**. Any motor license agent who pays a penalty in this situation may not allocate that payment as a part of operating expenses, but shall use personal funds for payment.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 24 Ok Reg 2375, eff 6-25-07]

710:60-9-74. [RESERVED]

[**Source:** Reserved at 9 Ok Reg 2151, eff 6-12-92]

710:60-9-75. [RESERVED]

[**Source:** Reserved at 9 Ok Reg 2151, eff 6-12-92]

710:60-9-76. [RESERVED]

[**Source:** Reserved at 9 Ok Reg 2151, eff 6-12-92]

710:60-9-77. [RESERVED]

[**Source:** Reserved at 9 Ok Reg 2151, eff 6-12-92]

710:60-9-78. [RESERVED]

[**Source:** Reserved at 9 Ok Reg 2151, eff 6-12-92]

710:60-9-79. [RESERVED]

[**Source:** Reserved at 9 Ok Reg 2151, eff 6-12-92]

710:60-9-80. Financial statement [REVOKED]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Revoked at 19 Ok Reg 1849, eff 6-13-02]

710:60-9-81. Income, operating expenses and disbursements [REVOKED]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Revoked at 19 Ok Reg 1849, eff 6-13-02]

710:60-9-82. Prohibited expenses [REVOKED]

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Revoked at 18 Ok Reg 878, eff 2-23-01 (emergency); Revoked at 18 Ok Reg 1340, eff 5-11-01]

PART 9. SPECIFIC FISCAL DUTIES

710:60-9-90. Deposit of monies

(a) **Funds due the Oklahoma Tax Commission**. A motor license agent shall deposit all monies which the agent is required to account for and pay over to the Commission in an Oklahoma Tax Commission Motor License Agency Account (designated for each agency) within one (1) banking day of collection. The motor license agent is to enter all required deposit information into the Oklahoma Tax Commission's deposit entry system by the end of the same business day the deposit is made to the bank. The monies belonging to the Oklahoma Tax Commission are not to be deposited to any account except the Oklahoma Tax Commission Motor License Agent Account.

(b) **Motor license agent fee retention.** The fees to be retained by the motor license agent as compensation shall not be deposited in the Oklahoma Tax Commission Motor License Agent Account. Should the motor license agent not have enough cash receipts to withhold the statutorily authorized agent's fee for the transactions reflected in the deposit being made, the motor license agent may designate on the Oklahoma Tax Commission Motor License Agent Account deposit slip the amount necessary to make up the difference as "Less Cash Received". Only the amount necessary to allow for the retention of the statutorily authorized motor license agent's fees for the transactions reflected in the deposit being made may be deducted from the Oklahoma Tax Commission deposit.

[**Source:** Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 19 Ok Reg 2063, eff 7-1-08; Amended at 33 Ok Reg 1081, eff 8-25-16]

710:60-9-91. Advice of deposits and depositing procedure

(a) **Agent to establish Oklahoma Tax Commission motor license agency account.** Every motor license agent shall establish an Oklahoma Tax Commission bank account in a bank or bank authorized to do a banking business in this state. At any time that collected receipts total One Hundred Dollars ($100.00) or more, all funds due the Oklahoma Tax Commission must be deposited into this account within one banking day of collection.

(b) **Agent to establish motor license agency operational account.** In addition, an operational account must be established in which all other funds received by a motor license agent in the performance of his or her duties shall be deposited and shall not be commingled with any other funds.

(c) **Entry of deposit information.** The motor license agent is to record deposits made to their Oklahoma Tax Commission depository account by entering all required information into the Oklahoma Tax Commission's deposit entry system by the end of the same business day the deposit is made to the bank.

(d) **Reconciliation with semimonthly report.** All deposits that apply to a particular semimonthly report shall be listed on that report's remittance slip. Any discrepancy between the deposit and report totals must be detailed by the agent on the report remittance slip.
(e) **Checks.** Payment by check shall be accepted, unless the applicant is within a penalty period, in which case acceptance of a check by the agent is optional. All checks received must be made payable to the Oklahoma Tax Commission and must include either the driver license number or Department of Public Safety identification number of the remitter. Postdated checks cannot be accepted.
(f) **Insufficient checks.** Should an agent's bank notify them of an insufficient check being deposited into the Oklahoma Tax Commission account, the agent must redeposit monies into the account to offset the debit. No Advice of Deposit is needed since the amount has already been included in a previous one.
(g) **Change of bank.** If changing banks, the agent must request new banking papers from the Oklahoma Tax Commission. The new banking papers must be completed and returned to the Oklahoma Tax Commission before making any deposit in the new bank.
(h) **Penalties for late deposits.** If funds due the Oklahoma Tax Commission are not deposited to the Oklahoma Tax Commission account within one banking business day of collection, a penalty of 1% of the deposited amount will be assessed. If the deposit is not made within five days of collection, the penalty increases to 3% of the deposit amount due.
(i) **Penalties incurred not a part of agency operating expenses.** Any motor license agent who pays a penalty for failure to make timely payments may not allocate that payment as a part of operating expenses, but must use personal funds for payment of the penalty.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 19 Ok Reg 1849, eff 6-13-02; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 32 Ok Reg 1363, eff 8-27-15; Amended at 33 Ok Reg 1081, eff 8-25-16]

710:60-9-92. Procedure for use of remittance slip in making deposits, corrections, adjustments, and reconciliations

(a) **Use of Oklahoma Tax Commission computer-generated remittance slip**. The remittance slip is a four purpose form. It serves as an overall reconciliation statement on an agent's individual report against deposits applied to that report.

(1) **Deposits**. All deposits, debit card and credit card remittances that apply to a specific report should be listed and totaled where indicated on the remittance slip. Should the total deposits not equal the report total, the filing agent is to indicate the amount long or short and detail the reason(s) for the discrepancy in the section provided on the remittance slip.

(2) **Corrections**. A deposit correction entry may result from the depository account bank reconciliation performed by the Motor Vehicle Division.

(3) **Adjustments**. Monetary adjustments may be required in the Motor Vehicle Division audit process. Any audit adjustment will be explained in a notice to the agent. Audit notices should be reviewed upon receipt by the agent and questions or concerns directed to the Division.

(4) **Reconciliations**. The Division will complete a reconciliation of the remittance slip, summarizing total deposits versus total taxes and fees due the Commission for the period, and incorporating any Division adjustments. The balance due agent or Commission listed on a particular remittance slip is for that report only.

(b) **Procedures for common problem situations**.

(1) **Shortage resulting from failure to collect proper fees**. Upon receiving notification of a failure to collect the proper tax and/or fee amount, the agent should contact the taxpayer with an explanation and request for payment. Upon receipt of payment, the agent should deposit the money into the Oklahoma Tax Commission account, issue the appropriate transaction receipt to the taxpayer as proof of payment and notify the Division of the collection.

(2) **Shortage resulting from inadequate documentation**. Upon receiving notification of failure to provide proper supporting documentation for a reduced or special rate, the agent must either collect and send in the documentation for review and cancellation of the notification by the Division, or contact the taxpayer for the additional amount due. Credit will be given if the documentation justifies withdrawal of the assessment.

(3) **Requests for credit resulting from encoding errors or failures**. If an agent requests credit for additional fees reflected in error on semimonthly reports as a result of failure to encode a special code or exemption, consideration will be made upon receipt of a statement of fact from the taxpayer denoting fees actually paid to the tag agent.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 33 Ok Reg 1081, eff 8-25-16]

710:60-9-93. Dishonored checks

A motor license agent shall reimburse the Oklahoma Tax Commission depository account for all dishonored checks which have been deposited to the account. The account is not to be charged. Dishonored checks that cannot be collected by the agent within thirty (30) days of retrieval from the depository bank are to be forwarded to the Oklahoma Tax Commission for credit and appropriate collection efforts.

[**Source:** Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 24 Ok Reg 2375, eff 6-25-07]

710:60-9-94. Procedures for reporting and collecting dishonored checks on OTC transactions

The following procedures should be followed in the event a check deposited by a motor license agent is returned unpaid.

(1) **Notice of dishonored check**. The bank should notify the agent that they are holding an unpaid item. The agent must make two (2) attempts to redeem the check through the depository bank. Should the bank refuse to accept the dishonored check a second (2nd) time, it shall be treated as if two (2) attempts were made. The agent shall retrieve the check immediately from the bank utilizing one of the following methods:

(A) The agent may utilize current funds due the OTC to reimburse the bank for the dishonored check and immediately forward the check and supporting documentation to the Commission for review and credit. If not received by the Commission within five (5) business days of retrieval, the OTC funds utilized will be considered delinquent and the delinquent depositing penalties outlined in 47 O.S. § 1142 shall apply.

(B) The agent may utilize personal funds to reimburse the bank for the dishonored check and attempt collection from the taxpayer for a period of thirty (30) days, as set forth below.

(2) **Procedure for collection of dishonored check; applicable penalties; taxpayer liability**. An initial returned check fee of $25.00 is to be charged to the maker of a dishonored check, after

an attempt has been made to deposit the check twice. Should payment for the check be subsequently collected by any motor license agent, that agent may retain the $25.00 returned check fee. Any accrued penalty to date of collection is to be assessed. The taxpayer is notified to remit payment immediately to the tag office. If the agent's collection attempts on a check retrieved from the depository bank with personal funds are unsuccessful, the agent shall send to the Oklahoma Tax Commission the dishonored check, agent's file copies of documents on which the check was issued, and a copy of the notification to the taxpayer within thirty (30) days of retrieval from the depository bank. Upon receipt of the required documentation, the Commission will issue credit to the agent's account in the full amount of the check. Copies of all transaction and correspondence documentation is to be retained in the motor license agent's office. In the event the taxpayer returns all items issued by the motor license agent, the insufficient check is not to be returned to the taxpayer, or the transaction cancelled by the agent. Return of these items does not relieve the taxpayer of responsibility to remit the proper fees to the State of Oklahoma.

(3) **Subsequent tender of payment**. After the documents and dishonored check have been forwarded to the Motor Vehicle Division, the agent shall not accept payment from the registrant without contacting the Division for instructions.

(4) **License plate or decal may be held**. The motor vehicle agent may hold a license plate or decal until the taxpayer's check has cleared the bank.

(5) **Dishonored checks to be forwarded to the Oklahoma Tax Commission; time limits**. Dishonored checks for which the agent utilizes OTC funds to retrieve from the depository bank are to be forwarded immediately to the Oklahoma Tax Commission, along with the documentation required by the Commission to record and confirm date of retrieval from the depository bank. Information relating to any dishonored check retrieved with OTC funds is to be timely entered to the MLA deposit entry program, in the manner outlined by the Commission. All dishonored checks retained by the agent for attempted collection and for which payment is not received are to be sent to the Oklahoma Tax Commission no later than thirty (30) days after the date picked up from the bank. Further delays in processing may prevent collection.

(6) **Purchaser not responsible**. The purchaser of a vehicle shall not be required, as a condition for registration of the vehicle, to pay any tax, fee or penalty due resulting from a dishonored check submitted by the previous owner.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 11 Ok Reg 4691, eff 8-15-94 (emergency); Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 21 Ok Reg 1137, eff 5-13-04; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 27 Ok Reg 2293, eff 7-11-10; Amended at 33 Ok Reg 1081, eff 8-25-16; Amended at 34 Ok Reg 2079, eff 9-11-17]

710:60-9-95. Procedures for refunds to taxpayer

(a) **Refund procedures**. All possible vehicle/boat/outboard motor related refund situations are to be referred to the Motor Vehicle Division of the Oklahoma Tax Commission. To initiate a refund under the noted circumstances the taxpayer must make a refund request, submitting the appropriate documentation and/or information. The following is normally required to initiate a refund, under the noted circumstances:

(1) **Overcharge on registration.** A refund request with appropriate documentation confirming the registration fee remitted. The original registration receipts reflecting the

overcharge may also be required.

(2) **Duplicate registration for the same vehicle.** A refund request with appropriate documentation confirming both registration remittances, as well as the duplicate registration decal and/or license plate last issued.

(3) **Registration of a vehicle no longer owned.** A refund request with appropriate documentation confirming the registration remittance, as well as the registration decal and/or license plate issued and proper evidence of the disposition of the vehicle. Such evidence may be a copy of a sales or trade-in contract, a photocopy of the assigned certificate of title, or a notarized affidavit signed by the refund applicant, stating that the vehicle has been sold and identifying the vehicle by serial number and listing the date sold and to whom.

(4) **Excise tax or sales tax paid in error or overcharge**. A refund request with appropriate documentation confirming the excise tax or sales tax remittance and documentation or information confirming the overcharge or tax exemption.

(5) **Wrong registration classification**. A refund request with appropriate documentation confirming the incorrect registration and re-registration at the correct classification. The improper license plate and/or registration decal must be returned, as well. The registering motor license agent may be required to submit a notarized statement of error for a refund to be allowed. (This is not to be confused with the process of changing registration classification during a registration period).

(b) **No refund for change in type of registration**. When the type of registration is being changed no refund is due (as in noncommercial registration to farm registration).

(c) **Refund for change of laden weight of a commercial vehicle**. The only circumstance under which the registration for a commercial vehicle's weight can be reduced is when the error is made by the motor license agent. In order to issue a refund in this instance, both original registrations and a notarized statement signed by the motor license agent showing that the error was made in their office must be submitted.

(d) **Refunds payable to taxpayer.** Refund vouchers will be issued payable to the taxpayer for whom the payment was remitted, not payable to the remitter of the payment, if different.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 12 Ok Reg 2931, eff 7-14-95; Amended at 23 Ok Reg 2847, eff 6-25-06; Amended at 19 Ok Reg 2063, eff 7-1-08; Amended at 35 Ok Reg 2085, eff 9-14-18]

710:60-9-96. Daily reports

Agents are to generate daily reports from the Oklahoma Tax Commission computer system and utilize the reports to verify all money totals and items issued.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 24 Ok Reg 2375, eff 6-25-07]

710:60-9-97. Allowable fees and charges

(a) **Allowable fees and charges limited by statute**. The Oklahoma Statutes designate all fees which motor license agents are allowed to collect and retain from a taxpayer. No other fees may be charged to a taxpayer for any service rendered pertaining to the issuance of titles, registrations, permits or any other document required by the Motor Vehicle Division. All fees assessed a taxpayer are to be entered into the OTC computer system to be reflected on the affiliated system-generated transaction receipt. All fees assessed a taxpayer must be documented in the agent's

records so they may be identified as to type upon inquiry by the affected taxpayer or the Tax Commission. A general, non-specific category such as "Miscellaneous Fee" is not sufficient. The fee must be clearly identifiable.

(b) **Procedure for collection of costs of long-distance telephone charges**. The cost of a long distance phone call made to the Department of Public Safety or the Oklahoma Tax Commission (non-toll-free), made at the request of a taxpayer, may be charged back to the taxpayer, if agreed to in advance. Only the actual cost of the phone call may be charged.

(c) **Requiring mail delivery prohibited.** A motor license agent shall not require the taxpayer to accept mail delivery of any issued item or receipt.

(d) **Accountability for additional services fees.** When assessing a fee for an additional service that is not covered by statute, but is directly related to a motor license agency OTC or DPS transaction (i.e. providing a fax service for required documentation to complete a registration transaction), motor license agents are to:

(1) Explain to the taxpayer that the service being provided is an additional service (not a required service) offered by the agency, at an amount established by the MLA. The taxpayer is then free to accept or reject that additional service.

(2) Document each such fee in the agency records, so that it may be identified as to type upon inquiry by the affected taxpayer, or OTC. A general, non-specific category such as "Miscellaneous Fee" is not sufficient. The fee must be clearly identifiable.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 24 Ok Reg 2375, eff 6-25-07]

710:60-9-98. Procedures for reporting and collecting returned checks on driver license

The procedures in this Section should be followed by the motor license agent in the event a check deposited in payment of a driver license is returned unpaid:

(1) **Notice of returned check.** Upon receiving notification by the bank that a check which was written for a driver license has been returned unpaid, the agent will pick up the check and complete a notice of returned check (OTC Form 774A) to be sent to the maker of the check. Deposit of the check must be attempted twice.

(2) **Penalties on driver license returned checks.** The motor license agent may charge the maker of the returned check a service charge fee of Twenty-five Dollars ($25.00), as set forth by statute, provided two attempts were made to deposit the check. Should the depositing bank refuse to accept the dishonored check a second (2nd) time, it shall be treated as if two (2) attempts had been made.

(3) **Procedures if returned check is uncollectible; obtaining credit to agent's account; subsequent payment.** If a motor license agent is unable to collect a returned check written for a driver license, the agent must send the returned check to the Oklahoma Tax Commission, along with the agent's file copy of the driver license report. The Oklahoma Tax Commission will credit the agent's ledger account in the full amount of the driver license transaction. The motor license agent will forward directly to the Department of Public Safety (DPS) a copy of the returned check and a copy of the documents on the driver license. DPS will send a letter advising the holder of the driver license that the license is invalid, driving privileges are canceled, and payment for the returned check must be made to the motor license agent. When collecting for a driver license returned check, the motor license agent will collect the amount of the returned check, plus the service

charge and remit the original check amount to the Oklahoma Tax Commission, while retaining the Twenty-five Dollar ($25.00) service charge. The Oklahoma Tax Commission will return the check to its maker. The motor license agent will notify DPS when the returned check has been paid.

(4) **Driver license returned checks to be forwarded to the Oklahoma Tax Commission; time limits.** All insufficient checks for which payment is not received are to be sent to the Oklahoma Tax Commission within thirty (30) days of retrieval from the depository bank.

[**Source:** Added at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 24 Ok Reg 2375, eff 6-25-07]

710:60-9-99. Procedures for collecting returned checks on driver's license records

Upon receiving notice from the bank that a check written for a driver's license record has been returned unpaid, the agent will pick up the check. The Motor License Agent **may not** charge the maker of the check a service charge fee upon collection, nor may the Motor License Agent send the check to the Oklahoma Tax Commission for credit or collection, if uncollectible.

[**Source:** Added at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96]

PART 11. AGENCY OPERATION

710:60-9-110. Consanguinity and affinity prohibited in conduct of motor license agency business; exception [REVOKED]

[**Source:** Amended at 13 Ok Reg 3113, eff 7-11-96; Revoked at 19 Ok Reg 1849, eff 6-13-02]

710:60-9-111. Maintenance of notary by a motor license agent

A motor license agent shall provide a notary for those documents required to be notarized by the Oklahoma Tax Commission. A motor license agent may not require notarization of any document that is not required to be notarized by the Commission or require additional notarized documents beyond those required by the Commission for the applicable transaction. Only the notary fee amount provided by statute may be assessed for each required notarization.

[**Source:** Amended at 24 Ok Reg 2375, eff 6-25-07]

710:60-9-112. [RESERVED]

[**Source:** Reserved at 8 Ok Reg 3305, eff 7-8-91 (emergency); Reserved at 9 Ok Reg 2151, eff 6-12-92]

710:60-9-113. Motor license agency purchases [REVOKED]

[**Source:** Amended at 8 Ok Reg 3305, eff 7-8-91 (emergency); Amended at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Revoked at 19 Ok Reg 1849, eff 6-13-02]

710:60-9-114. Status of motor license agent

A Motor License Agent shall be a self-employed independent contractor. Under no circumstances shall a Motor License Agent hold himself/herself out as an agent of the Oklahoma Tax Commission.

710:60-9-115. Successor agents; Commission authority to determine disputes and hold agency property

Upon the appointment of a successor agent, the Commission has the power to decide the equitable settlement of any issue arising from partial interests involved in real and personal property. The property may, however, be transferred to the Commission to be held or used by the Commission until a successor agent is appointed and qualified.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92]

710:60-9-116. Motor license agent training and continuing education

(a) **Training.** A newly appointed agent will be given a three (3) to four (4) day indoctrination, encompassing policies and procedures involved in the issuance of certificates of title, registrations and other matters pertaining to the duties and responsibilities of a Motor License Agent.

(b) **Continuing education.** Agents are responsible for keeping abreast of, as well as implementing, statutory and procedural changes and instructions issued by the Tax Commission. Attendance by the Motor License Agent and selected employees at annual motor license agent schools conducted by the Oklahoma Tax Commission is not mandatory, but is strongly encouraged.

[**Source:** Amended at 8 Ok Reg 3305, eff 7-8-91 (emergency); Amended at 9 Ok Reg 2151, eff 6-12-92; Amended at 15 Ok Reg 2821, eff 6-25-98; Amended at 22 Ok Reg 1559, eff 6-11-05]

710:60-9-117. [RESERVED]

[**Source:** Reserved at 9 Ok Reg 2151, eff 6-12-92]

710:60-9-118. [RESERVED]

[**Source:** Reserved at 9 Ok Reg 2151, eff 6-12-92]

710:60-9-119. [RESERVED]

[**Source:** Reserved at 9 Ok Reg 2151, eff 6-12-92]

710:60-9-120. Summary of operational requirements

The following is a summary of operational requirements for agents and agencies:

(1) Agents are required to operate the agency forty (40) hours a week, of which at least four (4) hours are after normal business hours or on Saturday. The number of operating hours required of a specific agency may be reduced upon written approval from the Oklahoma Tax Commission.

(2) Agents are required to collect fees as outlined by state statute, and issue all documents (i.e. license plates, registration decals, title certificates) prescribed by the Oklahoma Tax Commission. Additionally, an agent must issue all titles and liens, boats and motors titles - registrations, etc., prescribed by the Oklahoma Tax Commission.

(3) Agents are required to deposit all monies required by the Commission into the designated Oklahoma Tax Commission bank account within one (1) banking day of collection, preparing an Advice of Deposit which is to be submitted to the Oklahoma Tax Commission in the manner prescribed by the Commission.

(4) Agents are required to prepare semimonthly reports to be received by the Oklahoma Tax Commission within the time frame outlined in Section 710:60-9-72.
(5) Agents must perform all necessary inspections required by the Oklahoma Tax Commission motor license agents manual.
(6) Agents are required to provide a notary within their agency.
(7) Agents are required to insure that all transactions are processed and entered to the Oklahoma Tax Commission computer system on a daily basis.
(8) The Advice of Deposit shall be submitted to the Oklahoma Tax Commission, Motor Vehicle Division in the manner prescribed by the Commission. Advice of Deposit information is to be entered to the Oklahoma Tax Commission MLA deposit entry system immediately following depositing of the funds.
(9) Agents are responsible for errors in tax computations and/or fee computations and collections as determined by the Commission.
(10) A motor license agent shall follow the process and procedures set forth in Section 710:60-9-94 for reporting and collecting dishonored checks on Tax Commission transactions.
(11) Agents are required to maintain files of all receipts and required reports issued by their office, including those of a former agent, if applicable, for at least two (2) years.
(12) Agents must pay or account for all missing items identified by an inventory audit.
(13) Agents shall not issue license plates, registration decals, receipts, or any type of document until payment of all applicable taxes and fees has been received in full. Payment may be made by cash, money order, personal or company check, cashier's check, or by a nationally recognized credit or debit card. The Tax Commission shall determine which nationally recognized credit or debit cards will be required to be accepted by motor license agents, ensuring no loss of state revenue results from their use. All checks and money orders are to be made payable to the Oklahoma Tax Commission.
(14) Agents are required to maintain strict compliance with the Motor Vehicle Licensing and Registration Act and with the rules, regulations, fee schedule, and procedures as set forth in the Motor License Agents Manual of Procedure and instructional material periodically issued by the Tax Commission.
(15) Agents are responsible for keeping abreast of, as well as implementing, statutory and procedural changes and instructions issued by the Tax Commission. Annual area schools conducted by the Commission are an important component in disseminating such instruction. Area school attendance is not mandatory, unless specifically mandated by the Commission, but is strongly encouraged.
(16) Agents are required to post the Public Notice Fee Chart, in addition to any other required public notices provided by the Tax Commission, in a conspicuous location in the agency.
(17) All customers' checks are to be made payable to: Oklahoma Tax Commission. One of the following identifying numbers must be listed on the face of the check: the remitter's driver license number, or a Department of Public Safety identification number.
(18) Motor license agents are authorized to perform additional duties as directed by the Tax Commission, in compliance with Oklahoma statutory guidelines.
(19) Agents must maintain a clean, orderly office environment, conducive to taxpayer service.
(20) Agents shall comply with Oklahoma Tax Commission policies relating to the provision and maintenance of equipment furnished by the Commission.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 11 Ok Reg 3507, eff 6-26-94; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 19 Ok Reg 1849, eff 6-13-02; Amended at 22 Ok Reg 1559, eff 6-11-05; Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 32 Ok Reg 1363, eff 8-27-15; Amended at 33 Ok Reg 1081, eff 8-25-16; Amended at 34 Ok Reg 2079, eff 9-11-17]

PART 13. PROVISIONS FOR MOTOR LICENSE AGENT APPLICATION AND APPOINTMENT

710:60-9-130. Appointment/operation of motor license agents/agencies in municipalities having a population in excess of 8,500, located in a county having a population in excess of 130,000 [REVOKED]

[**Source**: Revoked at 27 Ok Reg 127, eff October 1, 2009 (emergency); 27 Ok Reg 2293, eff 7-11-10]

710:60-9-130.1 Purpose

The provisions of this Part have been promulgated to facilitate the application and appointment guidelines for motor license agents appointed on or after July 1, 2009, pursuant to the Oklahoma Vehicle License and Registration Act (47 O.S. § 1140 et seq.), which are in addition to all other requirements and restrictions set forth in this Subchapter.

[**Source**: Added at Ok Reg 127, eff October 1, 2009 (emergency); 27 Ok Reg 2293, eff 7-11-2010]

710:60-9-131. Application for the position of a motor license agent

(a) The applicant must not have been convicted of a felony and/or no felony charges may be pending against the applicant.
(b) The applicant must submit an authorization for release of criminal history and credit history along with a personal financial statement in a manner prescribed by the Tax Commission.
(c) The applicant must be in compliance with all tax laws of the state of Oklahoma.
(d) Prior to appointment as a motor license agent, applicants for an appointment must submit an estimated budget, including the number of agency employees, for approval by the Oklahoma Tax Commission.
(e) As a condition precedent to appointment as a motor license agent, applicant must obtain a faithful performance surety bond as provided by law. The applicant is to contact the Oklahoma Tax Commission for the amount of the bond required for the location of the agency. A commitment by the bonding company to issue the required bond in the amount specified by the Oklahoma Tax Commission or an affidavit that the applicant will provide a cash bond, must be attached to the applicant for the appointment as a motor license agent.
(f) The application and the non-refundable statutory application fee is to be submitted to the Motor Vehicle Division of the Oklahoma Tax Commission.

[**Source:** Amended at 8 Ok Reg 3305, eff 7-8-91 (emergency); Amended at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 27 Ok Reg 127, eff 10-1-09 (emergency); 27 Ok Reg 2293, eff 7-11-10]

710:60-9-132. Necessary job skills and experience

(a) In order to be appointed as a motor license agent, an Applicant shall have the following necessary knowledge and skills:

(1) Skill in establishing and maintaining effective relationships with others; in directing and reviewing the work of others; in analyzing complex situations and adopting an effective course

of action.

(2) Thorough knowledge of the principles and practices of business organization and management and of public relations.

(3) Knowledge of accounting practices; of the method and techniques of public and business administration; of financial report writing; and of modern office machines and procedures.

(b) In order to be appointed as a motor license agent, an Applicant shall have the following education and/or experience:

(1) Completion of the curriculum requirements for a baccalaureate degree in business or a closely related field and two (2) years experience in accounting, bookkeeping, auditing, including one (1) year in a supervisory capacity; or

(2) Any equivalent combination or education and experience; or

(3) Six (6) years of business experience which should include accounting or bookkeeping experience, as determined by the Oklahoma Tax Commission; or

(4) A combination of education and experience satisfactory to the Commission.

[**Source:** Amended at 29 Ok Reg 532, eff 5-11-12]

710:60-9-133. Primary source of income

The compensation from the agency must be the primary source of income for all appointed motor license agents in counties with a population in excess of 30,000 persons according to the latest Federal Decennial Census. The motor license agent shall annually submit an affidavit that the income from the agency is the motor license agent's primary source of income. The Commission may confirm the accuracy of that affidavit by examining income information from Commission files, or from an outside state or federal agency. By accepting appointment as a motor license agent, the appointee expressly grants consent to the Commission to examine the appointee's tax records, and other appropriate income-related information, for this purpose.

[**Source**: Amended at 27 Ok Reg 127, eff October 1, 2009 (emergency); 27 Ok Reg 2293, eff 7-11-10; Amended at 36 Ok Reg 1227, eff 8-11-19]

710:60-9-134. Motor license agency location, staffing, equipment, office space, parking, and hours

(a) The location of the applicant's agency shall not be within a three (3) mile radius of an existing agency unless the applicant assumes the location of an existing agency. If the applicant assumes the location of an existing agency, the current agent may submit a letter of resignation contingent upon the appointment of the applicant regardless of the population of the municipality in which the agency is located. The Oklahoma Tax Commission may, at its discretion, approve the relocation of an existing agency within a three (3) mile radius of another existing agency only if a naturally intervening geographic barrier within that radius causes the locations to be separated by not less than three (3) miles of roadway by the most direct route.

(b) No motor license agent shall select a location owned by a member of the Oklahoma Tax Commission or an employee of the Oklahoma Tax Commission or to any person related to a member of the Oklahoma Tax Commission or an employee of the Oklahoma Tax Commission within the third degree of consanguinity (by blood relation) or affinity (by marriage).

(c) The number of agency employees is to be determined by the motor license agent subject to the Oklahoma Tax Commission's approval.

(d) The motor license agent shall maintain adequate equipment to accommodate the employees of

the agency and sufficient seating arrangements for the taxpayers as determined by the Oklahoma Tax Commission.
(e) The Oklahoma Tax Commission shall determine the amount of office space the motor license agent shall maintain to provide a working area for the employees which is separate from the waiting area of the public. However, the amount of such office space shall not be less than Eight Hundred (800) square feet.
(f) The Oklahoma Tax Commission shall determine the amount of public parking the motor license agent shall maintain. However, the number of parking spaces shall not be less than five (5) with at least one (1) space reserved for disabled persons. It shall be the responsibility of the motor license agent to ensure compliance with all applicable local and ADA (Americans with Disabilities Act) parking and customer access requirements.
(g) In addition to the payment of costs required by *OAC* 710:60-9-131(f) for new agents, existing motor license agents shall be responsible for all costs incurred by the Tax Commission when relocating an existing agency. Such payment may be waived by the Tax Commission in case of emergency or unforeseen business conditions beyond the control of the agent.
(h) The motor license agent shall provide and maintain, within the agency, a personal computer with internet access for use during normal business hours. The personal computer equipment provided by the motor license agent must satisfy the technical requirements established for such equipment by the Commission. Should those technical requirements change, it shall be the responsibility of the motor license agent to upgrade or replace their personal computer equipment as necessary to remain in continuous compliance.

[**Source**: Amended at 27 Ok Reg 127, eff October 1, 2009 (emergency); 27 Ok Reg 2293, eff 7-11-10; Amended at 36 Ok Reg 1227, eff 8-11-19; Amended at 37 Ok Reg 2233, eff 9-11-20]

710:60-9-135. Minimum office hours [REVOKED]

[**Source**: Revoked at 27 Ok Reg 127, eff October 1, 2009 (emergency); 27 Ok Reg 2293, eff 7-11-10]

710:60-9-136. Interviews

The Oklahoma Tax Commission shall designate the interviewer and the applicant will be given adequate notice of the time, date and place of the interview.

710:60-9-137. Appointment

(a) Based upon the findings of a feasibility study performed by the Commission and other information as may be deemed applicable, the Executive Director of the Commission may, at his or her discretion, make motor license agent appointment recommendations to the Commission.
(b) The successful applicant will be furnished a letter of appointment.
(c) If the applicant is rejected, the applicant will be forwarded a notification of rejection along with the reason for rejection.
(d) The successful applicant must accept or reject the appointment, in writing, within thirty (30) days of the appointment letter.
(e) If the applicant accepts the appointment, the applicant will be required to open the agency within fifteen (15) days after acceptance of the appointment, unless a time extension is granted by the Commission.

[**Source:** Amended at 24 Ok Reg 2375, eff 6-25-07; Amended at 27 Ok Reg 127, eff October 1, 2009 (emergency); 27

Ok Reg 2293, eff 7-11-10; Amended at 30 Ok Reg 1861, eff 7-11-13]

710:60-9-138. Suspension of appointment

When determined to be in the public interest, the Executive Director of the Commission may order an immediate, temporary suspension of a motor license agent's operation, pending review and appropriate action by the Commission.

[**Source:** Added at 30 Ok Reg 1861, eff 7-11-13]

APPENDIX A. Estimated Mileage Chart for New IRP Registrants [REVOKED]

[**Source:** Added at 19 Ok Reg 428, eff 10-18-01 (emergency); Added at 19 Ok Reg 1218, eff 5-11-02; Revoked and Readopted at 20 Ok Reg 377, eff 12-20-02 (emergency); Revoked at 20 Ok Reg 2591, eff 7-11-03]