



**License Operator Manual of
Procedure: Motor Vehicle
Procedures**



Table of Contents

Chapter I: General Information -6

- **Correspondence - 6**
- **Directory - 7**
- **Confidential Information - 9**

Chapter II: Tag, Title, and Tax - 13

- **Titles - 13**
- **Ownership - 14**
- **Title Records Research Request - 17**
- **Assignments - 18**
- **Corrections - 22**
- **Odometer - 23**
- **Application for Certificate of Titles - 29**
 - **Used Tire Recycling Fee - 34**
- **Vehicle Inspection - 38**
- **Vin Model Year Coding - 43**
- **Original Oklahoma Titles - 44**
- **Notary Public Requirements by State - 46**
- **Hold Titles - 49**
- **Title Brands - 54**
- **Salvage Titles - 55**
- **Rebuilt Titles - 56**
- **Junked Titles - 61**
- **Salvage/Rebuilt/Junk Title Equivalents - 62**
- **Insurance Loss Notification - 66**
- **Insurance Company Titling Due to Loss - 69**
- **Unobtainable Ownership Documentation Affidavit - 70**
- **Theft Loss & Recovered Theft - 71**
- **Credit on Replacement Vehicle - 77**
- **Certificate of Ownership - 81**
- **Duplicate Certificate of Title - 82**
- **Transferring of Oklahoma Titles - 85**
- **Notice of Transfer of Ownership of a Vehicle - 88**
- **Notice of Transfer on Death - 89**
- **Transfer of Title Upon Death - 91**
- **Transfer of a Government Vehicle - 93**



- Transfer from Court Orders, Bankruptcies, and Sheriff's Bill of Sale - 94
- Affidavit for Transfer when Assigned Title is Lost - 94
- Ownership Affidavit Guidelines for Vehicles - 96
- Imports (Foreign Vehicles) - 97
- Repossessions - 99
- U.S. Military Registration - 106
- Disabled Veterans - 109
- Tribal - 115
- Liens - 123
- Registration - 131
- Stop Flags - 132
- Liability Insurance - 133
- Registration with Non-Use Affidavit - 139
- Driver License/Federal Employer ID Numbers - 140
- Staggered Registration - 141
- Biennial Registration - 142
- Tax Exempt Vehicles - 145
- Charitable Organizations - 149
- Transfer of Ownership Registration Fee - 150
- Federal Highway Use Tax on Heavy Vehicles - 151
- Lost, Stolen or Mutilated License Plates & Decals - 154
- Registration Penalties - 156
- Renewal Registration - 159
- Waiving of Penalties - 159
- Changing Registration Classifications/Rates - 163
- Plate to Owner Concepts - 165
- Permits - 168
- Registration Renewal Notification - 170
- Processing Web Transactions - 171
- Physically Disabled Registration Rate - 172
- Excise Tax - 175
- Excise Tax Penalty - 178
- Excise Tax Exemptions - 179
- Sales Tax - 193
- MV Sales Tax Exemptions - 194
- Chapter III: Vehicle Class Specifics - 200
 - Ambulances - 200
 - Autocycle - 200



- Automobiles - 201
- Boats and Outboard Motors - 201
 - Original OK Boat and Outboard Motor Titles - 204
 - Homemade Boats - 209
 - Boat and Outboard Motor Registration - 210
 - Documented Vessels - 216
 - Excise Tax - 220
 - Registration Renewal Notification - 221
 - Boat & Motor Titling and Registration Req - 223
- Buses - 227
- Commercial Vehicles - 228
 - Wrecker/Towing Vehicles - 234
 - Frac Tanks - 237
 - Commercial Trailers - 238
 - Shopbuilt Trailers - 239
 - Prorated Vehicles (IRP) - 240
- Construction Machinery - 242
- Cotton Module Transporter Truck - 243
- Farm Trailers - 243
- Farm Trucks - 244
- Forest Power Unit and Forest Trailer - 245
- Former Military - 246
- Funeral Hearses - 247
- Limousines - 247
- Manufactured Homes - 247
 - Excise Tax Rate - 248
 - Moving a Manufactured Home - 249
 - Manufactured Home Registration - 249
 - Manufactured Homes as Real Property - 251
 - Cancellation of Manufactured Home Title - 253
 - Reinstatement of Manufactured Home - 255
- Motorcycles - 256
- Mopeds - 256
- Private Trailer - 257
- Recreational Vehicles or Motor Homes - 258
- Park Model - 258
- Rentals - 259
- Special Mobilized Machinery - 262
- Taxicabs - 266



- Trailer-Exempt - 266
- Trailer Toters - 266
- Travel Trailers - 267
- Unconventional Vehicles - 268
- Mini Trucks - 272
- Low Speed Electrical Vehicles - 273
- Medium Speed Electrical Vehicle - 274

Chapter IV: Special Plates - 275

- Replacement Special License Plate - 277
- Personalized Plate Availability - 278
- Special Plate Transfer with Plate to Owner - 278

Chapter V: Dealers - 280

- New Boat and Motor Dealer Licenses - 280
- Dealer Licensing For Powersports Vehicles - 281
- Manufactured Home Dealers - 281
- Retail Implement Dealer - 281
- Used Dealer Registration Policies - 282
- ATV/ORM/UV Dealer Assignment Guidelines - 282
- Licensed Dealer Excise Tax Exemptions - 284
- Latest Manufacturers Model to Used Dealer - 285
- Used Dealers Titling Policies - 287
- Used Travel Trailer and Commercial Trailer Dealers - 288

Index – 290



Chapter I: General Information

Correspondence

Whenever possible, the use of messaging as a communication tool is encouraged. Messaging and notifications are often utilized by the Division as a method of communicating quickly and efficiently with all Licensed Operators. Please ensure your staff is familiar with this process.

Written Correspondence

Significant procedural issues affecting all LO's will be either posted as a notice to agent news and information, or by broadcast.

Individual LO Correspondence To/From Motor Vehicle

When corresponding with the Motor Vehicle Division, please consider the Division mail room receives and processes approximately 20,000 pieces of mail monthly. The following will greatly assist Motor Vehicle Division personnel in properly and promptly processing your mail correspondence:

Unless otherwise directed, please address all written correspondence to:

SERVICE OKLAHOMA
MOTOR VEHICLE DIVISION
OKLAHOMA CITY, OK 73194

To ensure prompt delivery of your correspondence, complete and attach a **Mail Correspondence Cover Sheet (SOK Form 702-B)**, specifying the ***section and individual***, if known. Please include a coversheet with your LO # and the reason for your request. Include copies of all relevant documents, including any related SOK letters or instructions. Avoid writing on original documents when possible.

LO written requests for procedural instructions or approval will be returned intact, with the appropriate Motor Vehicle Division notations. If your documentation is returned with a request for additional information, please include ***all*** documentation when you resubmit.



- Please bear in mind, titling instructions issued by the Motor Vehicle Division are normally valid for ***thirty (30) days*** from the date of approval. Refer to **Motor Vehicle Title Consultant Instructions** for additional information.

DPS Correspondence

All correspondence intended for the **Department of Public Safety** should be mailed to the following address:

DEPARTMENT OF PUBLIC SAFETY DRIVER LICENSE SERVICES PO BOX 11415 OKLAHOMA CITY, OK 73136

Service Oklahoma Website

<https://oklahoma.gov/service.html> The website provides basic information for taxpayers and many Motor Vehicle downloadable forms.

Motor Vehicle Division Directory

Division	Phone	Fax	Email
Administration	405-521-2510	405-522-3740	
Agent Bank/Credit	405-521-3650	405-522-0971	
Audit	405-521-3101	405-521-3393	mvaudit@service.ok.gov
Dealers	405-521-3669		mvdealerplates@service.ok.gov
Onelink login assist	405-521-3538		Tiffany.swift@service.ok.gov
Refunds	405-521-3683		mvrefunds@service.ok.gov
Research	405-521-3535	405-522-0195	mvresearch@service.ok.gov
Special Plates	405-521-3659		mvplates@service.ok.gov
Stop Flag/ Returned Checks	405-521-2700	405-522-0971	
Supply	405-521-2303	405-522-1408	mvsupplycorrespondence@service.ok.gov
Tag Agent Support	405-521-4283 800-522-8519		
Title 42	405-521-3227	405-522-3331	mvt42@service.ok.gov
Title Consultants	405-521-3221	405-522-8589	mvtitles@service.ok.gov
Title Corrections	405-521-3535	405-522-0195	mvcorrections@service.ok.gov



SOK Toll Free Telephone Directory

Motor License Agents ONLY:

Incoming WATS Line 1-800-522-8227

I.T. Network Control: 1-800-522-8519

When experiencing a problem with the computer equipment/system.

Normal operating hours: 6:30 A.M. to 6:30 P.M. Monday-Friday 7:30 to 1:30 P.M.
on Saturday

SOK Taxpayer

Toll Free Number: 1-800-522-8165

Additional SOK & Other Agency Telephone Numbers

(All area code 405, unless otherwise noted)

Corporation Commission	521-2251
IRP Registration	521-3036
Driver License	425-2300
Financial Responsibility	425-2098
Handicap Parking Permits	425-2290
Lake Patrol	341-5067
Size & Weights	<i>(Information)</i> 405-425-7012
Motor Vehicle Commission <i>(New Motor Vehicle Dealers)</i>	607-8227
Oklahoma Department of Veterans Affairs	<i>(toll free)</i> 1-888-655-2838
Oklahoma Organ Sharing Network	<i>(toll free)</i> 1-888-580-5680, ext. 120 or 123
OTC Account Maintenance Division <i>(Rental Vehicle Tax)</i>	521-3145
OTC Ad Valorem Division <i>(Manufactured Home Ad Valorem Tax Assessment)</i>	319-8200
SOK IT Division <i>(Network Control)</i>	521-4283
OTC Taxpayer Assistance Division	
Agriculture Exemption Permits – SMX #	521-3160
Tire Recycling Fee	521-3279
Turnpike Authority	<i>(toll free)</i> 1-877-774-9569
Used Motor Vehicle & Parts Commission <i>(Used Dealer & Dismantlers)</i>	521-3600
United States Department of Veterans Affairs	<i>(toll free)</i> 1-800-827-1000



Motor Vehicle Division Notification System

LOs can send messages to the SOK using the Messages tab within the Notifications manager. Please direct inquiries to the appropriate area to facilitate a prompt response. Division selections are:

Audit Section	FDP	MV-Banking Dept	Special Tags
CARS Section	Imaging	Refund Section	Supply Section
Computer Problems	IT Network	Research Section	Title Consultants
Corrections and Liens	Mail Out Section	Returned Checks	Training Section

Forms

SOK PROMULGATED RULE 710:60-9-56

"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 forms outside those approved and required by the Tax Commission"

Motor license agents may not require notarization of any document that is not required to be notarized by the Oklahoma Statute or Service Oklahoma policies.

Confidential Information Requests

[O.S. Title 47 § 1109] [Rule 710:60-1-3]

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 Service Oklahoma, 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 may constitute grounds for revocation of the motor license agent's appointment.

Vehicle ownership and lienholder information is confidential under both federal and state law. Such information may be released **only** to **qualifying** requestors in **specific** situations.

Federal law imposes strict criminal and civil penalties for any person or state agency that knowingly discloses personal information from motor vehicle records, in violation of the Driver's Privacy Protection Act (DPPA). If presented with a subpoena for such information or documentation, contact Motor Vehicle Administration.



Information Release Qualifying Procedure

Service Oklahoma/**Motor Vehicle Division Information Request (SOK Form 769)** is provided for the purpose of requesting and releasing vehicle information in the proper circumstances. The information requestor must complete the form in its entirety (front and back). If requesting the information on behalf of a company, the requestor must list the name and address of the company.

- If an individual or company is requesting information on behalf of the record owner, they must submit **written authorization** from the owner. The authorization must be either a notarized power of attorney, or a signed and notarized statement from the owner, specifically authorizing the requestor to obtain vehicle information on their behalf. The written authorization should be retained in your records.
- Information may be released to any *single* owner upon completion of an Information Request form, even if *more than one* owner is reflected on the Motor Vehicle Division master file.

Effective January 1, 2011, the **Vehicle Information Request** form must be notarized. Completed **Information Request** forms should be retained by LO's in the same manner as other transaction receipts.

Duplicate Transaction Receipt

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 Service Oklahoma or a motor license agent.

Wrecker/Towing Service License Number Confirmation

When vehicle information is requested under the licensed wrecker/towing service provision, the wrecker/towing service license number listed on the Vehicle Information Request form must be verified. The wrecker license must be valid and current, based on the most current licensing data provided to us by DPS.

Information to be Released by Motor License Agents

Motor license agents may release vehicle information to **qualifying** requestors. This information can be generated from the Ownership Account's I Want To springboard.

Duplicate registrations may be provided to the *record owner only*. Proper identification must be presented by the requestor.



Insurance Information

Insurance information may be released **only** to Department of Public Safety, Motor Vehicle Division and Oklahoma Insurance Department personnel and requestors qualifying under the "Insurance Information Release" portion of the **Vehicle Information Request** form, as well as licensed Oklahoma wrecker services. *Be certain that information is not inadvertently released to unqualified requestors.*

Boat and Outboard Motor Information Release [O.S. Title 63 § 4007]

Boat and outboard motor information release **does not** correspond to vehicle information release guidelines. Oklahoma statutes allow boat/motor information release to **only** the following:

1. Oklahoma law enforcement
2. Federal and other state authorities
3. Requests relating to boating safety
4. Possessory lienholders foreclosing on their liens, when such information is necessary to fulfill the statutory notification requirements (i.e. Title 42).

Other than qualifying possessory lienholder requests, boat/motor information requests should be referred to MVD.

Motor License Agent Fees

Agents may collect and retain as compensation \$1.00 for each **complete** vehicle printout record provided (**regardless** of the number of pages), **with the exception of information provided to governmental, court, or law enforcement entities**, when the information is required for their official duties. By statute, such information is to be provided **at no charge**.

Information Provided by the Motor Vehicle Division

Title history information may be requested through the Motor Vehicle Division by utilizing the **Vehicle Information Request Form (SOK Form 769)**. The form contains information about the request process, as well as a schedule of applicable fees. Inquiries may be directed to the Motor Vehicle Division, Title Research Section.

Commercial ownership information for any specific model vehicle may be released by the Motor Vehicle Division, provided the release is not in conflict with the Driver's



Privacy Protection Act. Inquiries for such information may be directed to Motor Vehicle Administration.

Telephone Information Inquiries

Motor license agents may release the following information to telephone inquirers:

1. Confirm the existence of a valid lien (*may answer yes or no **only***) *
2. Confirm whether an active lien exists on the vehicle (*may answer yes or no **only***) *
3. Title type, issue date, brands (*if any*) and/or insurance loss date (*if any*).
4. Odometer reading
5. Registration Expiration Date
6. Price quotes for future transactions. *Previous registration or excise tax amounts paid may not be released to a telephone requestor. Such information requires a written request.*
7. Manufactured home information to county assessors. If you are uncertain of the caller's identity, you may ask them to submit their request by fax or in person.
8. Any requested information to Motor Vehicle Division personnel. If you are uncertain of the caller's identity, you may ask to speak to a supervisor, or have the request emailed to you.

* Please note concerning #1 and #2 above, you may confirm **only** the **existence** of a valid lien or title. You may **not** confirm the identity of an owner or lienholder, *even by answering yes or no to the caller's question.*

- For example, you should **not** answer such questions as "Is First National Bank the lienholder?" or "Is John Doe the current owner?" Answering such questions constitutes the release of ownership/lienholder information. Such information may **only** be obtained by a qualified requestor completing a **Vehicle Information Request** form.



Chapter II: Tag, Title, and Tax

Title Holding State

Effective July 1, 2022, Oklahoma became a title-holding state. All titles that are subject to a lien will be sent to the lienholder. All titles not subject to a lien will be sent to the owner. While a lien is present on a vehicle record, the lienholder may apply for revised titles such as duplicate, add lien, and release lien titles. Taxpayers needing a title while a lien is present will need to contact their lienholder. Manufactured Homes are not subject to title holding and will be mailed to the owner regardless of lien status.

Electronic Liens and Titles (ELT)

Effective July 1, 2022, Oklahoma began the process of allowing the issuance of electronic liens and titles. Through third party vendors, lienholders may request revised titles, file liens and release liens associated with their unique Lienholder ID. Effective July 1, 2023, lienholders can now process title, add lien, and release lien requests through OKCARS. Customers with no active liens can now request electronic titles.

Effective April 7, 2025, Dealers are able to request titles on OKCARS. In addition, they are now able to file a lien on OKCARS on behalf of the lienholder.

Effective July 1, 2025, titles will be issued electronically by default. The requestor may elect to have a paper title issued with no additional paperwork required unless there is an active lien on the vehicle. Titles with active liens will generate electronically.

A paper title will only be available for a title with an active lien if one of the following exceptions apply:

- 1) The vehicle is being sold at auction.
- 2) The vehicle is remaining in the same owner's name but is being registered out of state or in another jurisdiction, such as through a tribe or out of country.
- 3) The vehicle is being sold to a buyer who intends to title/register out of state or in another jurisdiction, such as through a tribe or out of country.
- 4) The vehicle is being used for floorplan lending.
- 5) The vehicle is being leased

To qualify for one of these exceptions, the owner must complete the Title Print Request Form (701-5). No additional documentation is required for any of the above exceptions. A paper title may be issued as part of the Original/Transfer title process to issue it as a paper title. If a title is issued electronically, and a paper title is needed at a later date, a standalone paper title request may be completed to issue a paper title.



Each title issued will continue to incur an \$11 fee, including electronic titles. If an electronic title is issued, and then a customer requests a printed title as a standalone transaction at a later date, they will incur an \$11 fee for the electronic title and an additional \$11 fee for the printed title. If the customer utilizes the Paper Title Request Form during the Original/Transfer title process, only a paper title will be issued and they will only incur a single \$11 title fee.

If a vehicle title is held electronically in Oklahoma, a transfer may be done by utilizing a Bill of Sale of an Electronic Title (Form 718) in lieu of an assigned Oklahoma title. Form 718 must be filled out by the seller and must be notarized. Additional documentation may be needed in some circumstances. For example, an odometer statement may also be required if the vehicle odometer is not exempt.

Title Certificate Types

[O.S. TITLE 47 § 1105] [RULE 710:60-5-2]

Oklahoma currently utilizes six (6) color-coded vehicle title certificates. The title certificate types and corresponding colors are as follows:

STANDARD TITLE	GREEN
SALVAGE TITLE	RED
REBUILT TITLE	ORANGE*
JUNKED TITLE	BLUE
UNRECOVERED THEFT TITLE	PURPLE
REBODIED VEHICLE TITLE	YELLOW

* Rebuilt titles may be Orange or Green, depending upon the age of the vehicle when entering Rebuilt status. Refer to **Rebuilt Titles** section.

In addition to the above, effective September 1, 1991, a "Classic" title brand appears on any title issued to a motor vehicle twenty-five years or older. There is no special color distinction for Classic vehicle titles.

Since 2000, Oklahoma Statutes have provided for a "Remanufactured" title.

Current Registration

An Oklahoma title will not be issued ***without*** a current Oklahoma registration ***except*** in the following situations: **[RULE 710:60-5-3]**

1. For purposes of ***recording or releasing*** a lien on an ***existing*** Oklahoma title; ***or***



2. For purposes of **obtaining a duplicate Oklahoma title** for a former Oklahoma resident in order to obtain title in the new state of residence when the replacement title is being mailed to another state.
3. For purposes of **obtaining a duplicate Oklahoma title** to be assigned to an insurance company due to a loss. The registration must have been **current** at the time of loss.
4. When issuing a title to an owner who will be registering their vehicle through IRP (prorate) at a later date. An **Affidavit for Issue of Title for a Proportionally Registered Vehicle (SOK Form 788)** must be completed in lieu of registering the vehicle.

Ownership

Ownership is to be entered exactly as listed in the ownership assignment on the Manufacturer's State of Origin (MSO) or title document, or, if no ownership assignment, exactly as listed on the out of state title document presented. The only exception is when the assignment is too long to fit into the owner fields, in which case abbreviations must be utilized.

- If more than one name is listed as owner and there is no distinction whether assignment is "**and**", "**and/or**", or "**or**", the title is to be issued with "**and**". [RULE 710:60-5-4]

When ownership reflected on the face of a title lists more than one (1) person, separated by "**and**", **all** parties must sign the assignment to sell the vehicle. When multiple owners are listed and separated by "**and/or**" or "**or**", **any** of the parties may sign the assignment (*and/or = or*).

- When several assignors are required and one or more of them is deceased, a copy of the death certificate(s) is required to be submitted as supporting documentation for the title transaction.

WROS (WITH RIGHTS OF SURVIVORSHIP)

WROS simply implies that in the event of the death of any one owner, ownership passes to the remaining listed owner(s). It should be treated in the same manner as owners joined by "and", **unless** "or" is listed on the title, as well (see below). To change ownership to the survivor(s) requires a copy of the deceased's death certificate and no excise tax is due (unless adding new owner). Some examples:



John Doe, Jane Doe, WROS: If both are living, both must sign to assign ownership. If one is deceased, other may assign with copy of death certificate.

John Doe or Jane Doe, WROS: Either may assign, as in any other “or” transfer scenario.

TOD (TRANSFER UPON DEATH)

In a TOD situation, there is normally a “primary” owner and a conditional “secondary” 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 of the secondary owner required. Some examples:

John Doe, TOD Jane Doe: John is primary owner and Jane is secondary.

While John remains alive, he may assign ownership at any time without Jane’s signature.

Jane acquires ownership only upon John’s death (unless, of course, John assigns the title to her). Excise tax would not be due (inheritance), unless an additional owner was also added.

John Doe, Jane Doe, TOD: No designated primary/secondary owner. Therefore, treat as if owners connected by “and”.

*Some TOD transfers may involve Form 771. Refer to the section titled “**Notice of Transfer on Death (TOD) Form 771**”. Should you encounter situations other than the above, please contact the Title Section for assistance. Additional information will be distributed, as needed. Effective November 1, 2023, boats and outboard motors may utilize the Transfer on Death process.*

Ownership Transfer By Other than Record Owner

When a title has been assigned by some person other than the person shown on the face of the title, there **must** be a form of authorization for assignment. Authorization may be a notarized power of attorney, court order **or** authorization by an executor or an administrator of an estate. Refer to **Court Orders** and **Transfer of Title upon Death** sections for more information.



- A copy of the authorizing authority **must** be included with the title supporting documentation.

Transfers Utilizing a Power of Attorney (POA)

[RULE 710:60-5-77]

- The POA must be notarized, if from a notary state
- If a general POA (not restricted to a specific vehicle or transaction) the original, or a certified copy must be presented to the LO, but a photocopy may be made for submission to SOK.

In specific situations and with MV approval, a photocopy may be submitted to the LO, contact the Title Section.

- If a specific POA (restricted to a specific vehicle or transaction), the original, or a certified copy of the original, must be surrendered and submitted to SOK. Faxes/photocopies are unacceptable.
- A power of attorney may not be utilized if the grantor is deceased.
- A POA with an e-signature may be accepted.

Ownership Assignment When Title Holder is not an Individual

When transferring ownership of a vehicle currently titled in an entity (i.e. company; corporation; trust) name, **no proof** of the individual assignor's authorization to assign the title on behalf of the owning entity is ordinarily required.

Stop Flag

When a "**Stop Flag**" is reflected on a vehicle computer record, **before** completing any transaction or releasing any item to the taxpayer, contact the applicable Motor Vehicle Division, Turnpike Authority or law enforcement agency. Refer to **Stop Flags** for detailed information and contact instructions.

Motor Vehicle Title Consultant Instructions

There will be instances when you must submit titling documentation to the Motor Vehicle Division Title Section for review and written instructions (**SOK Form 717**). Once those instructions are returned to you, they **must** be followed as written. Such instructions are valid for a period of thirty (30) days. If the transaction is not completed by that date, instructions must be re-approved.



In **certain situations**, an extension of time or a change to the written instructions **may** be granted by telephone. Should you wish to request one or the other, attempt to contact the individual Title Consultant that issued the original instructions.

1. If you are granted an extension of time beyond the original thirty (30) day period, list the individual's **name** granting it and the **date** it was granted on the original instruction sheet.
2. If you receive approval for a change to the original written instructions, list the **reason** for the change (i.e.: Penalty waived due to receipt of U.S. Armed Forces Affidavit with waiver signed), along with the MV employee's **name** and **date** the change was approved.
3. Title 42 instructions will not be extended by telephone. Documentation must be resubmitted.

Title Records Research Requests

Whenever a record needs to be researched to determine the **source** (i.e. LO entry, or error in paperwork submitted by taxpayer) of an error on a certificate of title, send a message to (no telephone calls) the Title Research Section.

- Bear in mind, this type of research is for the purpose of clarifying only the **source of an error**. Copies of the researched documentation will **not** be provided, without a completed **Vehicle Information Request (Form 769)**, and the appropriate research fee, **unless**, the issuing agent is the requesting agent and facing possible legal action. In that case, copies of the research documentation may be forwarded via fax or mail to the LO, in order to verify an error was not made on the taxpayer's title. A **Vehicle Information Request (Form 769)** is not required.
- All such requests will be accepted by message notification **only** and processed **in the order received**.

Research Response Timeline

On average, the documentation is retrieved and the request reviewed within three (3) business days. Additional time should be allowed for documentation that either has not yet been imaged, or was issued prior to 1998 and is stored at the warehouse. If there is a problem or delay, the appropriate section will send a notification with an explanation and anticipated timeline. All LO requests will be responded to within the outlined timeframes. Therefore, after sending your initial request, **please do not telephone, or**



send another message relating to that request, **unless** you have not received a response **within the prescribed timeframes**.

SECOND INQUIRY

If no response is received **by the end of the described period**, the requesting agent may send a follow-up message **referencing** the first message (time/date sent, etc.), so that Research will recognize it as a follow-up inquiry and treat accordingly. Before sending a second message, **please** check with all members of your staff to ensure a response was not received to the first inquiry. .

RESEARCH DOCUMENT RETENTION

Once a response has been returned to the requesting agent, the documentation will be held for **sixty (60) days**, awaiting the response from the agent and/or taxpayer. After that period, any future inquiries will require another research request.

INQUIRY WHEN NO RECORD IS AVAILABLE

When presented with an inquiry on a vehicle V.I.N. which does not appear on the system (i.e. duplicate title request, registration renewal, Title 42 information, etc.) send a message notification to the Title Research Department. A Vehicle Information Request (Form 769) is not required. Clearly explain the purpose of the information needed. Once the research has been completed, Research will advise:

- A record was found. The record has been rebuilt on the system.
- No record was found. Recheck the VIN and be certain the correct VIN was submitted. Contact the Title Consultant Section for resolution. Be sure to attach a copy of the response from Research to your paperwork to the Title consultant.

Please direct any questions regarding the research procedure to Title Research.

Title Section Correspondence Tracking System



A correspondence tracking system is utilized by the various areas of the MV Title Section. All LO and most taxpayer correspondence received which relates to a specific vehicle or vehicles (i.e. duplicate title, title correction, title history, etc.) is entered onto the system shortly after receipt and notations are made to record the actions taken and by whom. Agents may access this information and may contact the appropriate section and (last) individual noted on the record via email or telephone if desired.

Assignment Errors

[RULE 710:60-5-78]

Should an error be made in the assignment of a title or MSO, adhere to the following guidelines:

1. Evidence of erasure or liquid correction fluid anywhere on a MSO/title **voids** that document.
2. Correction of minor misspelling in the assignee's name or address 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.
3. If seller and/or notary sign on the wrong line, a correction may be made by drawing an arrow from the signature to the proper line. The same correction criteria applies to buyer/seller signature in the Odometer Disclosure portion of the title.
4. A name **may not** be deleted from an assignment.
5. As a title/MSO assignment is a notarized declaration by the seller of a vehicle, **only the seller** may add a name to an assignment. The ink or typewriter style is not required to match. No additional affidavit is required.

*Note: Do **not** assist purchasers in changing/adding names to completed assignments. Agents could be accused of falsifying a document, or assisting others in doing so. Proper assignment completion is a matter between the assignor and assignee.*

6. Changes in assignment date will be allowed by a notarized affidavit only in the following circumstances:
 - a. Date obviously incorrect (impossible 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.

*Note: The title **assignment date** is used as the date of sale for **excise tax** and **excise penalty**. The **Lien date** is **not** to be used as evidence of date of sale, **or** evidence of ownership change, unless specifically instructed to be used by Motor Vehicle Division personnel.*

Voiding Assignments

[RULE 710:60-5-78]

1. If a seller wishes to void the first assignment and reassign to a 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 title/MSO to the individual in the first assignment.
2. If a seller wishes to void an assignment because the transaction was not completed and **delivery of the vehicle never took place**, a notarized affidavit of fact explaining the circumstances will be accepted from the seller.
3. If the vehicle was **never** delivered to the purchaser as declared by the seller in the affidavit of fact, the following is required:
 - a. The seller may void the assignment by drawing one (1) large "X" across the assignment. The assignment is not to be marked out or obliterated to the extent it is not legible.
 - b. The MSO/title must be properly reassigned in the next block.
 - c. The Oklahoma title must be brought up in the next assignee's name, even if the entity would not ordinarily be required to do so (such as a dealer).

If the vehicle was ever **physically delivered** to the assignee, the transaction is ordinarily considered **complete** and **all taxes and fees are due, regardless of what transpired thereafter**.

- An exception to this policy is when the terms of the transaction are dependent upon approval of financing. The Motor Vehicle Delivery Agreement Form must have been completed and the assignment of the MSO or title has not occurred. As no assignment of ownership has taken place, such a situation will likely never be presented to a tag agency. However, should you receive an inquiry that appears to resemble the described scenario, contact the Title Section for assistance.



Voiding Assignments with Liens

Should a **lien** be recorded on the voided assignment, a proper lien release document **must be provided** to release the lien. Proper lien release documentation is listed under “**Releasing Liens on Certificates of Title**”.

*Note: Following the steps listed for **Assignment Errors** and **Voiding Assignments** will ensure that the circumstances involved are **valid** and **approved** under SOK policy. This will also prevent the situation from becoming **more complicated** due to the passage of time and inclusion of additional assignments.*

Motor Vehicle Tax Stamp

[O.S. TITLE 68 § 5301] [RULE 710:60-5-72]

A motor vehicle tax stamp is required to be affixed by the selling new or used Oklahoma licensed dealer to the titling documentation upon all assignments of ownership, including to another dealer, in the following situations:

1. All **new** boats, outboard motors, travel trailers, manufactured homes, and **vehicles** (except buses and ATV/ORM/UTV) sold by Oklahoma dealers. The tax stamp is to be affixed to the application for Oklahoma title.
2. All **used vehicles** (including buses and ATV/ORM/UTV), boats, outboard motors and travel trailers sold by Oklahoma dealers, **including** out of state titles assigned by Oklahoma used motor vehicle dealers. The tax stamp is to be affixed beside the completed title assignment.

Tax stamps are **not required** for used manufactured homes, commercial trailers, construction machinery **or** on assignments for salvage vehicles, including vehicles going into salvage. Also, an additional tax stamp is not required on a certified copy of an MSO which has a tax stamp appearing as a part of the copy.

LO Distribution of Tax Stamps Prohibited

It is the responsibility of the **selling dealer** to obtain and provide the necessary tax stamps to their customers. Motor license agents are **not** statutorily authorized to sell or provide MV Tax Stamps to any taxpayer or dealership.

Title Print Schedule



The business day following entry of a title transaction is intended as a “review” day, to allow sufficient time for agents to review the title documentation from the previous day. During that review day, agents may void out an inaccurate title transaction and reissue the title correctly.

The normal (non-holiday) title printing schedule is as follows:

<u>Title Entry Day</u>	<u>Review Day</u>	<u>Title Issuance Day</u>
Monday	Tuesday	Wednesday
Tuesday	Wednesday	Thursday
Wednesday	Thursday	Friday
Thursday	Friday	Monday
Friday	Monday	Tuesday
Saturday	Tuesday	Wednesday

Please note, “**Title Entry Day**” is the *calendar* day the title transaction is entered. For errors discovered on the title *issuance* day, agents should call in to Title Corrections by 9:00 am to stop the title from mailing.

Corrections made to the case on the review day will not change the issuance date.

Title Corrections

Corrected titles may be performed by the same LO that originally titled the vehicle. The LO must have the original paperwork still in the office and thus it must be done before the due date of the Semi-Monthly reporting period. Once a title has been generated, the LO may do a corrected title, at no charge, from their office if **both** of the following conditions have been met:

1. The title certificate has been **returned** to you by the taxpayer and contains an **entry error made by your office**.
2. The applicable semimonthly report documents are **still in your office**.

Title Corrections by Telephone

Title Corrections will accept and process by telephone certain types of corrections involving **LO Entry errors**. The following conditions will apply:

- The title transactions must have been delivered to SOK and have been imaged.



- The information on the surrendered (i.e. assigned) title was **accurate**, but the **LO made an entry error**. (Example: Name misspelling, address entry error, odometer entry error)
- The taxpayer must return the incorrect title back to you, before a corrected title will be issued. Contact the Corrections section and let them know you have the title. They will advise you whether to fax or mail it in.

Undeliverable Title Procedure and Affidavit

When a taxpayer or lienholder has not received their Oklahoma certification of title and there is no record on our system of it having been returned by the post office, MV will, upon application, issue a no charge replacement, *provided*:

- No record exists on our system of the title having been returned by the postal service (i.e. the account is not marked with a "Title Returned to Sender" indicator).
- **At least** twenty (20) days, but **not more than** ninety (90) days, have elapsed since the title was issued.
- If **over** ninety (90) days from issuance, a duplicate will have to be applied and paid for.

In such situations, the taxpayer or lienholder may contact Title Corrections for an **Undeliverable Affidavit** to be sent to them. Upon our receipt of the completed **Affidavit**, a replacement will be generated and returned to the taxpayer at no charge.

Odometer Disclosure- Federal Truth in Mileage Act

[O.S. Title 47 §§ 1107.1, 1107.2, 1107.3] [Rule 710:60-5-73, 74, 75]

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. The Federal requirements are:

1. Odometer reading at time of transfer (no tenths of mile) **as reflected on the vehicle's odometer**.
2. The date of transfer.
3. The seller's printed/typed name (**must be individual - no company name**), signature and address.



4. The buyer's printed/typed name (***must be individual - no company name***), signature and address.
5. Vehicle information including make, model year, body type and VIN.
6. The statement must refer to the Federal law and state that failure to complete or provide false information may result in fines and/or imprisonment.
7. The seller shall also certify ***to the best of his knowledge*** the odometer reading:
 - a. Reflects the ***actual*** mileage; ***or***
 - b. ***Does not reflect*** the actual mileage; ***or***
 - c. Is ***in excess of the mechanical limits*** of the odometer.

Note: Section 580.3 of the National Transportation Highway Standards Act (NTHSA) provides the following definitions for the purposes of odometer disclosure:

- ***Transferor*** means any person who transfers his ownership or any person who, as agent, transfers the ownership of another, in a motor vehicle by sale, gift, or any means other than by creation of a security interest.
- ***Transferee*** means any person to whom ownership in a motor vehicle is transferred, or any person who, as agent, accepts transfer of ownership in a motor vehicle for another, by purchase, gift, or any means other than by creation of a security interest.

General Odometer Disclosure Information

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.

All Oklahoma certificates of title, ***with the exception of boat or motor and junked titles***, issued on or after January 1, 1990, incorporate the odometer disclosure statements as part of the assignment.

On assignments completed January 1st, 2021 and after, model year 2011 and newer motor vehicles will require a completed odometer disclosure statement upon all transfers of ownership not otherwise exempted. Beginning July 1st, 2031, odometer disclosures will be exempt on motor vehicles 20 model years old or older.



1. On titles containing odometer disclosure statements, only the ***seller's signature*** must be witnessed by the notary public.
2. A separate odometer disclosure is not required when transferring ownership using a title containing the odometer disclosure statement, ***provided*** the disclosure statement on the title is completed correctly. If no disclosure statement is included on the title, a separate disclosure form will be required. (*Odometer Disclosure Statement SOK Form 729*)
3. 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. Denote "***corrected***" at the top of the corrected odometer disclosure statement.
4. Minor corrections to separate disclosure statements are allowed ***except*** in the following areas:
 - a. VIN; ***or***
 - b. Odometer Listing; ***or***
 - c. Title brand blocks (***i.e. In excess of mechanical limits, not actual***).
5. When transferring a title containing disclosure statements that has been assigned to a dealer and then reassigned, the odometer disclosure statements contained in ***each assignment should be examined to verify whether the title should be branded***.
 - a. If the ***mileage figure decreases*** from one (1) assignment to the next and a separate odometer statement is not provided to correct the discrepancy, the transfer title being issued must be branded "***Odometer Discrepancy***".
 - b. If a ***title brand box (in excess of mechanical limits or not actual mileage) has been marked*** in one (1) assignment but not the next, and a separate odometer statement is not provided to correct the discrepancy, the transfer title being issued must be branded ***according*** to the box that was checked.
 - c. If the "***Not Actual***" brand box is marked in one (1) assignment ***and*** the "***In Excess of Mechanical Limits***" box is checked in another assignment, and a separate odometer statement is not provided to correct the discrepancy, the transfer title being issued ***must be branded "Not Actual"***. This brand takes ***precedence*** over the "In Excess" brand.
6. The seller/transferor and the buyer/transferee are required to print/type ***and*** sign their names (***company names are not acceptable***) in designated spaces on the odometer disclosure statement



7. No person may sign a disclosure statement as both the seller/transferor **and** the buyer/transferee.
8. Fax copies, photocopies or carbon copies of odometer disclosure statements can be accepted, provided all information is legible.
9. When adding or dropping a name, a properly completed odometer disclosure statement is required (completed by two separate individuals).

Salvage Title Due to Unrecovered Theft- Odometer Disclosure

There is no exclusion under federal law from odometer disclosure when an insurance company is obtaining a salvage title after an unrecovered theft was issue and vehicle was recovered.

- A completed disclosure statement is required. If the mileage is unknown, it may be estimated. Should a correction be required as a result of the estimate, contact Title Consultants.

Odometer Entry/Disclosure for Vehicles Entering From Another State

Odometer information from an odometer disclosure statement **always** takes precedence over odometer information obtained in a serial/odometer inspection.

- When a vehicle is entering from another state and an ownership change is involved, the odometer figure from the **assignment** is to be listed on the Oklahoma title, **not** the inspection. That remains true, **regardless** of how much time has elapsed since the assignment.
- The **only** instance in which an odometer figure from a vehicle inspection is to be entered is when an out of state vehicle is entering Oklahoma and **no change of ownership is involved**.

General Odometer Corrections Procedures for Oklahoma Certificates of Title

The first step in requesting a correction to an odometer reading listed on an Oklahoma Certificate of Title is to determine the source of the error.



- If the LO is able to determine that the incorrect odometer reading was the result of an agent error, a statement or e-mail to that effect should be forwarded to the attention of the **Corrections Section** of the **Motor Vehicle Division** along with any supporting documents and the existing Oklahoma Certificate of Title.
- If the source of the error is undetermined, the LO should instruct the owner to contact the **Corrections Section**. An instructions package will be sent to the owner along with the following cover letter.

In Excess of Mechanical Limits

The “**In Excess of Mechanical Limits**” brand indicates that particular odometer has “rolled over” and the current reading is less than the actual mileage on the vehicle. Bear in mind, odometer limits vary, some go to a maximum reading of 99,999 miles (5 digit wheels + 10ths), while others go up to 999,999 (6 digit wheels + 10ths). The point at which the “In Excess” brand is to be utilized depends upon the capacity of that particular vehicle’s odometer.

- “In Excess of Mechanical Limits” **does not** (necessarily) **mean** In Excess of 99,999 miles.

For example: Should the odometer on a particular vehicle have a maximum capacity of 999,999 miles, and the reading is currently 150,000, the mileage on the vehicle’s odometer has not exceeded its mechanical limits (unless the vehicle has traveled 1,150,000 miles!), so the title should not be branded In Excess of Mechanical Limits.

- **Always** list the mileage figure **actually displayed on the odometer**, not the total number of miles the vehicle has traveled.

*For example: Should an odometer with a maximum capacity of 99,999 display a reading of 50,000 miles, and the “In Excess” is notated on the odometer disclosure statement, as the vehicle has actually traveled 150,000 miles, enter 50,000 as the odometer figure and brand the title “In Excess of Mechanical Limits”. **Do not** enter 150,000 miles.*

Odometer Discrepancy

In addition to the three (3) federally mandated title odometer brands, Oklahoma Statutes provide for an additional brand of “Odometer Discrepancy”.

The “**Odometer Discrepancy**” brand is to be used if the mileage figure verified in the odometer disclosure statement is **less than** the mileage depicted on the assigned title OR on a used vehicle,-model year 2011 or newer, coming in from out of state when the



odometer reading on the inspection is **less than** the odometer reading on the face of the surrendered out of state title.

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 above apply.

- To further clarify, when an **unassigned** out of state title is surrendered reflecting "Actual", that brand is **not** to be carried forward. No odometer brand is to be entered in that scenario, unless "Odometer Discrepancy" applies, pursuant to the provisions outlined in (c).

When utilized, the "Odometer Discrepancy" brand will be in addition to the other odometer brands. (*Actual /Not Actual / Exceeds Mechanical Limits*)

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 face of assigned title, the brand of **"Actual"** must be encoded to be listed on the face of the new title as that is the odometer declaration made by the buyer and seller.

Solution: The motor license agent will **also** encode the **additional** brand of **"Odometer Discrepancy."** The resulting title would have **both** odometer brands; "Actual" and **"Odometer Discrepancy"** listed.

Odometer Disclosure Exemptions

Exemptions from odometer disclosure include:

1. Vehicles which are not self-propelled, such as travel trailers. Odometer disclosure applies only to motor vehicles.
2. All terrain vehicles (ATVs), off-road motorcycles (ORMs), utility vehicles (UVs) and low and medium speed electrical vehicles.
3. Transfers of new motor vehicles from dealer to dealer on the MSO.
4. Model year 2010 and older motor vehicles. Starting in 2031 odometer disclosures will not be required on motor vehicles that are twenty (20) years old or older.



5. Motor vehicles with a gross vehicle weight rating over 16,000 lbs. Any truck over two (2) tons is exempt.
6. Rental passenger vehicles.

In addition, **Odometer Disclosure Statements** are **NOT** required in the following situations:

1. A title is issued to change an existing owner's name **only**, such as marriage. Disclosure statements **are** required, however, if **adding** or **dropping** a name from a title at the same time.
2. Ownership of a vehicle is changed because of an involuntary divestiture (without owner involvement).
 - Involuntary divestitures include, but are not limited to, court order, mechanic's/storage lien, repossession and probate of an estate.
3. Vehicles **purchased** out-of-the-country.
4. Transfers between a revocable trust and a trustee of the trust.

Please Note:

- Odometer disclosure statements **are** required when adding or dropping a name from a title.
- Odometer disclosure statements **are** required when an insurance company is obtaining a salvage title on an unrecovered theft vehicle. Refer to **Salvage Title Due to Unrecovered Theft – Odometer Disclosure**.

Application for Certificate of Title

[O.S. Title 47 § 1105] [Rule 710:60-5-30]

An **Application for Oklahoma Certificate of Title for a Vehicle (SOK Form 701-6)** must be completed as part of the supporting documentation for all original Oklahoma titles issued.

- A Motor Vehicle Tax Stamp is to be affixed to the Application if applicable. Refer to **Motor Vehicle Tax Stamps**.

The following pages contain instructions on the proper completion of the **Application for Oklahoma Certificate of Title for a Vehicle (SOK Form 701-6)**. The guidelines are arranged sequentially, in the order the information appears on the Application form.



Model Year and Make

Enter the advertised model year and manufacturer's make of the vehicle.

Example: 1997 Ford Explorer 2010 Chevrolet Malibu	List: 1997 Ford 2010 Chevrolet
---	--

Body Type

In this section, list only the basic vehicle body type. Do not use trade names as advertised by the manufacturer. The following are **examples** of body types: SD- Sedan, UT- Utility Vehicle, HB- Hatchback, PK- Pickup. TRLR- Trailer, TR- Truck Tractor.

*Note: The VIN analysis system (VINA) supplies the body type for vehicles 1981 and newer, if the VIN is entered correctly and recognized. If the body type is not automatically listed by the computer, key an appropriate **abbreviation** for the body type.*

Identification Number

List the serial number (V.I.N.) in this space.

Assigning Serial Numbers

In general, all vehicles must display a public serial or vehicle identification number (V.IN.).

In certain situations, such as at the request of law enforcement, the Motor Vehicle Division will assign serial numbers.

- ***Motor license agents are not authorized to assign serial numbers to motor vehicles. Serial numbers must be assigned by Service Oklahoma Motor Vehicle Division Title Section.***
- Motor license agents are authorized to assign serial numbers to ***shopbuilt trailers***. Refer to the **Shopbuilt Trailers** section.

When a serial number has been assigned by the Motor Vehicle Division, a copy of the **Assigned Oklahoma Serial Number Authorization (SOK Form 788-D)**, completed by



the Division and reflecting the assigned serial number, is required to be presented **before** any title transaction can be processed. Once processed, the completed Authorization must be included as supporting documentation for the title transaction.

- Upon permanent attachment of the assigned OK number, the vehicle **must** have a serial inspection completed by a motor license agent.
- Prior to 3/16/2015, the computer converted the "O" in the assigned OK number to a zero. As of 3/16/2015, the system allows for the "O" to be entered. The beginning character in the OK number is the letter "O". **Do not change the O to be a zero.**

*An Oklahoma assigned number (O.A.N.) from the Motor Vehicle Division takes precedence over **all other** identification numbers.*

Provisional Vehicle Identification Numbers

When attempting to create a new, original title and the system detects the entered V.I.N. / H.I.N. already on file, the system will display that record as well as the option "Vehicle Not Listed". Choosing "Vehicle Not Listed" and subsequent registration class may prompt a Provisional VIN approval request to be forwarded to Corrections. You will not be able to proceed with the transaction until Corrections has responded.

The Provisional VIN is to be utilized **only** when you are presented titling documents for a vehicle/vessel with a VIN/HIN belonging to a **different** vehicle/vessel that is already titled in Oklahoma. The Provisional VIN allows a title to be processed for the new vehicle, while still maintaining the record for the old record. Even though the VIN/HINs are identical, the system will recognize each as different vehicles/vessels. As such, any active lien will not carry forward to the Provisional VIN vehicle/vessel and any liens filed on the Provisional VIN vehicle/vessel will not carry to the existing record.

Creating Provisional VINs should be an extremely rare scenario. Do not confuse its intent, or employ simply as a means to get past the system warning that a record under the entered VIN/HIN already exists. When you get that warning, stop and evaluate before proceeding:

- 1) Ensure you entered the VIN/HIN accurately and did not simply make an entry error.
- 2) If VIN/HIN accurately entered, next compare the existing OK record information to that reflected in your documentation to confirm they represent entirely different vehicles/vessels.
- 3) If confirmed as a different vehicle/vessel than that reflected in the existing OK record, you may proceed with the Provisional VIN process.



If uncertain, contact MV Title Corrections for assistance.

Model

Basic information entered in this section will insure proper and accurate identification of the vehicle series. All automobiles have a model name and number. (Do not confuse the model number with the serial number.)

- Upon processing a title transaction, the computer V.I.N. analysis system (VINA) will recognize and insert many vehicle models on the computer record.
- *If the system assigns a model designation, **do not** change it on the computer, even if the model designation does not seem to correspond to the vehicle you are titling. The VINA system model designations are assigned at the federal level and are intended to standardize model designations among all states.*

Color

Beginning 7/1/2019, the color is to be listed on the title. Choose from: Black, Blue, Bronze, Copper, Cream, Dark Blue, Dark Green, Gold, Gray, Green, Lavender, Light Blue, Light Green, Maroon, Orange, Pink, Purple, Red, Silver, Tan, Turquoise, White or Yellow.

COLOR CAPTURE AND PROCEDURES

As of July 1, 2019, color of a vehicle was made as one of the required descriptions of a vehicle.

Requirements- Except as otherwise stated color will be required on all statutorily classified vehicles. The outline requirements are as follows:

- Only one primary color will be captured
- Color will be printed on the title
- Color selection will be a drop down menu with basic color options
- Original Titles will require color; other title/ registration activities will be optional.
- Color can be updated during every title transaction including duplicates
- Web transactions will require color during renewals
- Letters displaying color: Titles, MV Certificate and Vehicle Information Request.

The choices for color are found on form 701-6, Application for Oklahoma Certificate of Title and on form 701-7, Application for Replacement Certificate of Title. Color choices are Black, Blue, Bronze, Brown, Copper, Cream, Dark Blue, Dark Green, Gold, Gray,



Green, Lavender, Light Blue, Light Green, Maroon, Orange, Pink, Purple, Red, Silver, Tan, Turquoise, White, and Yellow.

If the vehicle color is not one of the color choices, the customer will need to select a primary color closest to their vehicle color. If the vehicle is multi-colored or camouflage color, the customer will need to select a more dominant primary color closest to their vehicle color.

Note: System features having color details as optional (i.e. revised title or transfer title) will not prevent or stop the generating of a customer's transaction should color not be available. If color details are provided by the customer, the color should be entered and captured with the transaction.

If the vehicle is repainted, customers have the option at any time to update their title with the new color; the customer will pay for a duplicate title and update the color to be printed on their new title.

If the customer lists the wrong vehicle color on the forms (i.e. form 701-6 or 701-7), the customer will be charged a correction fee should they request a corrected title. A no charge correction would be in instances of errors made by SOK/LO in selecting an incorrect color not listed by the customer on either forms.

Currently color is not displayed on NMVTIS inquiries. Color is displayed on teletype inquiries.

Entry Date

Separate date entries are used for used vehicles entering from out of state, depending upon whether the vehicle is being brought in by an Oklahoma resident, or a new resident. Enter either the date of the vehicle's entry into the state, or the date of the new resident's employment in this state, as applicable to the scenario at hand.

Owner Name

List the name or names **exactly** as shown on the MSO/title assignment, or on the face of the out-of-state title. If more than one name, be certain to connect the names **exactly** as reflected.

Examples:

- "and" = "and"
- "and/or" = "or"
- "or" = "or"



If there are multiple names listed in the assignment or on the out of state title, with ***no*** distinction whether ownership should be “and” or “or”, ***issue the Oklahoma title listing the names connected by “and”***. [RULE 710:60-5-4]

Example:

- “John/Jane Doe” = “John and Jane Doe”

Refer to **Ownership** section for additional information.

Minor misspellings may be corrected by drawing a ***single*** line through the error and printing the correct spelling directly above or below the misspelled name. ***Do not obliterate*** the misspelled name.

Address, City, State and Zip

List the complete address of the person or firm, including ***Street, City, State and Zip***.

Driver’s License Number of FEI Number

List the owner’s driver license number. If owner is not an individual, list the owner’s Federal Identification Number. Refer to **Driver License / Federal Employer Identification Numbers** for more information.

This Vehicle is Subject to a Lien in Favor of

List the name and complete address of the firm or person having a lien against the vehicle. Show the date of lien.

- If there is ***no lien*** on the vehicle coming in from out-of-state ***or*** no lien is shown on the Manufacturer's Statement of Origin, list "***NONE***" in the space designated for "Name of Firm/Persons Having a Lien".
- If a lienholder notification is required to be filed, list the lienholder name and refer to **Lienholder Notification**.

Used Tire Recycling Fee

Used tire recycling fees are assessed upon the initial titling or registration of vehicles in this state.

Automobile (defined as used in the Oklahoma Used Tire Recycling Act) means every motor vehicle of the type constructed and used for the transportation of ten persons or



less, including the driver, or used for the transportation of property. Provided, however, that the automobile's gross vehicle weight rating does not exceed sixteen thousand (16,000) pounds.

NUMBER OF TIRES

List the number of tires including the spare. When a vehicle is **not** equipped with a spare tire, the total tire count should reflect that absence.

TIRE RIM SIZE

Check the rim size. Rim sizes are 19.5 " or less, Over 19.5 " and Motorcycle. In situations where a vehicle is equipped with different size front and back tire rims (i.e. 2 rims under 19.5 inches and 2 rims over 19.5 inches), the appropriate number (i.e. 2) should be entered in the separate rim size categories. All Automobiles are charged the \$2.90 rate, regardless of rim size.

IRP REGISTRATION

If the motor vehicle is registering under IRP (International Registration Plan) mark the appropriate check box.

COMMERCIAL TRAILER

List the number of tires with a rim size of 19.5" or less. If tire rim size is over 19.5", mark the appropriate check box.

TRAVEL TRAILER

Effective 9/1/19, travel trailers are assessed used tire recycling fee at the time of initial titling and registration in Oklahoma, based on the rim size. (non-automobile rate).

Tire fees are not due on manufactured homes, ATVs, UTVs, Off road motorcycles, and vehicles which are being titled but not registered (ex: dealers). The fee is due for special mobilized machinery, dealers who are registering (ex: 4 month dealer holds), and tax exempt organizations such as political subdivisions.

The following are assessed at the time of initial OK titling:

All Motorcycles: \$1.00 per tire

Automobiles (as defined as used in the Oklahoma Used Tire Recycling Act) \$2.90 per tire

Non-auto vehicles (non-IRP) Rim size less than or equal to 19.5 inches: \$2.90 per tire

Non-automobile vehicles (non-IRP) Rim size over 19.5 inches: \$5.50 per tire

Motor Vehicles registering IRP \$7.00 **per vehicle**



Commercial trailer

Tire rim size 19.5 inches or under

\$2.90 per tire

Tire rim size over 19.5 inches

\$5.00 **per trailer**

LO FEE

LOs will retain 10% of all used tire recycling fees collected.

COMPUTER ENTRY

Tire recycling fees are entered under Miscellaneous Fees. Enter the number of tires in the appropriate rim size field. If a vehicle is equipped with different size front and back tire rims and are in different tire recycling fee categories (i.e. 2 rims under 19.5 inches and 2 rims over 19.5 inches), the appropriate number (i.e. 2) should be entered in the separate rim size categories. If the tire recycling fee is a per vehicle or per trailer charge, check the appropriate check box. Automobiles are charged the \$2.90 rate regardless of Rim size.

- Enter only the # of tires. There is no dollar amount entry to be made. From your entry of the number of tires, the system will compute the total tire recycling fee due on the vehicle and print that total amount on the registration receipt as **TIRE RECYCLING**.

COMPUTER SYSTEM ENTRY FOR STATE VEHICLES

As state vehicles are issued titles only (plates are issued by SOK), the tire recycling fees will be collected on the original title transaction (***unless*** transferring a vehicle previously registered in Oklahoma, in which case the fee is not due).

- Tire recycling entry remains as previously described.

STANDALONE TRANSACTION FOR TIRE RECYCLING FEES

This transaction may be utilized to collect the fee either after it was overlooked on the original registration, or for those situations where no registration is issued by the titling LO. The transaction fees will reflect on the daily and semimonthly reports in the same manner as other tire recycling fees.

Declaration of Damage or Theft

[O.S. TITLE 47 § 1105 (C)(2)]

The **Declaration of Damage or Theft** is intended to ensure an original Oklahoma title is properly branded to reflect previous damage or theft, when applicable. Owners, or legal agents of owners, of vehicles **ten (10) model years old and newer**, with the **exception** of new vehicles, or vehicles on **branded** out-of-state titles (salvage, rebuilt, damaged,



previous damage, etc.), being registered and titled for the first time in Oklahoma must complete this portion of the application for title.

*Dealers are **not** exempt from completing the **Declaration of Damage or Theft**.*

The owner or legal agent of the owner must first answer, **to the best of his or her knowledge**, the first two (2) questions on the **Declaration**. If the vehicle has suffered flood and/or water damage, the owner/legal agent is to also complete the **Flood Damage Disclosure** section (see below).

- If the answer is “**no**” to questions (1) and (2), question (3) is to be left incomplete.
- If the answer is “**yes**” to **either or both** questions (1) and (2), question (3) **must** be completed by entering the applicable damage percentage.

Depending upon the answers to questions (1) through (3), the following actions will be required:

- Should the owner/legal agent indicate the vehicle has been **stolen**, but the cost of repairing it to a roadworthy condition amounted to **sixty percent (60%) or less** of its fair market value at the time of loss: ***The Oklahoma Certificate of Title is to be branded "Recovered Theft"***.
- Should the owner/legal agent indicate the vehicle has suffered **damage**, but the cost of repairing it to a roadworthy condition amounted to **sixty percent (60%) or less** of its fair market value: ***The Oklahoma Certificate of Title is not to be branded - unless Flood Damaged (see below)***.
- Should the owner/legal agent indicate the vehicle has 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 this state with a salvage or Junk title based on percentage of loss. A Salvage Oklahoma title is to be issued, unless a rebuilt vehicle inspection is completed and passed, in which case a Rebuilt title may be issued. This applies regardless of whether the damage was due to theft, collision or other occurrence.***

Flood Damage Disclosure

[RULE 710:60-5-30.8(F)]

The **Flood Damage Disclosure** section is required to be completed at time of original OK title application for any vehicle, regardless of age, to include MSO's.



The Flood Damage Disclosure section of the Application for Oklahoma Title asks a Yes/No question that must be answered by all applicants. If they answer yes, they must then review the Oklahoma statutory Flood Damaged definition and answer whether the damage met that criteria. If the answer to that question is yes, the Oklahoma title is branded "**Flood Damaged**".

- The **Flood Damaged** brand applies to **any** vehicle that meets the listed statutory definition criteria, **regardless** of the damage percentage noted in the Declaration of Damage or Theft section. When applicable, the brand may be in **addition** to title type brands (Salvage, Rebuilt, etc.)
- Regardless of the response by the applicant on the Flood Damage Disclosure, if the surrendered out of state title reflects a flood damaged brand or equivalent, the OK title is to be branded **Flood Damaged**.

Vehicle Inspection

[O.S. TITLE 47 § 1105]

All previously registered vehicles (including travel trailers and truck mounted special mobilized machinery) **regardless** of age, entering Oklahoma from another state, **with the exception of vehicles intending to prorate, all trailers, ATV/ORM/UV, rental vehicles (not including rental trailers or rental commercial trucks), and vehicles that have completed and passed an Oklahoma rebuilt vehicle inspection**, must be physically inspected before an original Oklahoma title may be issued. The **vehicle identification number (VIN) and odometer reading** from the vehicle are to be entered in this portion of the application.

Note: List "N/A" in the odometer reading section of the Application when inspecting a travel trailer.

The VIN found on the vehicle is to be compared to the number listed on the out-of-state documentation to ensure they match. These inspections are to be performed by:

- Motor license agency personnel
- Motor Vehicle Division personnel
- **When authorized by SOK**, Oklahoma local and State law enforcement.

Under certain conditions, inspections may be performed by:



- Another state's Department of Motor Vehicle or state law enforcement agency
- Military Police

Refer to **Inspections Completed Out of State**.

Under no circumstances will a stencil of a serial number, or photo of any kind (including cell phone pictures) be accepted in lieu of completing the physical inspection of the identification number, except for manufactured homes when a julian date serial number has been assigned.

Signature stamps are not acceptable on the Vehicle Inspection. The person performing the inspection MUST sign the inspection.

Inspections for Oklahoma Dealers Reassigning Out of State Titles

The type of inspection performed for licensed Oklahoma used motor vehicle dealers assigning out of state titles is identical, but the fee and receipt processing are different. Refer to **Used Dealer Titling Policies** for procedural information.

Inspection Only

Should you perform an out of state vehicle inspection ***only*** (not processing an OK title or releasing a title already on document hold), the completed original copy of the Application for Oklahoma Title (701-6) reflecting the inspection information and the computer generated inspection fee receipt are to be ***given to the taxpayer*** for future submission to a motor license agent.

Inspection Discrepancy

Should any discrepancy be discovered between the identification number listed on the out of state documentation and the number actually present on the vehicle, contact the Motor Vehicle Division **Title Section** for instructions.

Missing VIN Plate

Should you encounter a vehicle with a missing or altered VIN plate, contact MV **Title Section** for instructions.



- **Do not** rely on the door decal, or any other source for VIN verification, unless **specifically** directed to do so in **writing** (written correspondence or email) by MVD personnel.

This policy holds true whether performing an inspection of a vehicle coming in from out of state or a rebuilt vehicle inspection.

Malfunctioning Odometer

In situations where there is a problem with the operation of the odometer, list a clear explanation on the Form 701-6, which will become part of the vehicle's record history. For example:

- If the odometer is malfunctioning, list the mileage as it appears and make the notation "malfunctioning".
- If the vehicle is equipped with a non-functioning electronic odometer which has no reading, make the notation "electronic odometer – no reading".
- If there is no odometer at all in the vehicle, make the notation "no odometer in vehicle."

Kilometers

If the odometer on the vehicle reflects kilometers, rather than miles, do not attempt to convert the reading to miles.

- List the odometer reading as reflected, and make a notation "Kilometers" on the serial inspection document

Title Hold for Serial Inspection

If the vehicle is **not** available for inspection, a "Hold For Serial Inspection" (SI) is to be placed on the Oklahoma title pending completion of the VIN inspection. Notify the taxpayer that the title will **not** be released until the VIN inspection has been completed.

- A vehicle undergoing a rebuilt inspection may **not** be placed on serial hold (*Refer to Rebuilt Titles*).

Refer to the Hold Titles for additional information.

Motor License Agent Fee



For conducting the out-of-state vehicle inspection, a motor license agent is authorized to retain \$2.00 of the \$4.00 inspection fee. The LO fee is \$4.25 (\$5.25 if on site) of the \$15.00 charged for inspections performed for Oklahoma motor vehicle dealers reassigning out of state titles.

- The inspection fee is charged at the time the V.I.N. inspection is **completed**. It is **not** to be charged unless the inspection is being performed at that time. If the vehicle is not present for inspection and the title is to be placed on serial inspection hold, or if the vehicle has previously been inspected by another motor license agency (see following sections), **no** inspection fee is to be charged. The fee is to be charged **only** at the time of inspection and only by the **inspecting** motor license agent.
- Upon request, agents may perform on site serial inspections at dealerships, auctions, or salvage disposal sales. For such onsite inspections, agents are allowed to retain \$3.00 of the \$4.00 inspection fee, or \$5.25 of the \$15.00 inspection fee charged Oklahoma motor vehicle dealers reassigning out of state titles. Refer to **On Site Vehicle Inspections**.

Inspections Completed Out of State

Should an Oklahoma title be placed on serial inspection hold and the vehicle and owner subsequently relocate to another state without first obtaining a release of the Oklahoma title, an original (no photocopy or fax) written vehicle inspection performed by one of the following may be accepted:

- Inspection certification must be on an out-of-state VIN inspection form or that state's Department of Motor Vehicle letterhead.
- That state's law enforcement agency on their form or letterhead, including the name and badge number of the law enforcement official completing the inspection. (Any state certified law enforcement official, including but not limited to: highway patrol, county sheriff or city police officer)
- Military Police, on their form or letterhead.

The inspection must verify the vehicle was visually inspected and must list the following information:

- The vehicle identification number
- The odometer reading
- The date of the inspection
- Printed name, title and signature of the inspector
- A daytime phone number for the inspector.



Inspection certifications ***satisfying the above criteria*** may be accepted without submission to SOK for review and pre-approval. The title will be released at “NO CHARGE” and mailed to the current address that was indicated.

On Site Vehicle Inspections

When ***requested by a dealer***, the out-of-state vehicle inspection may be performed by a motor license agent or designated employee(s) of the motor license agent at the site of a ***dealership, auction, or salvage disposal sale***.

Authorized Employees

The law requires motor license agents to advise the Motor Vehicle Division of all employees authorized to conduct onsite inspections. A statement signed by the agent and reflecting the name(s) and sample signature(s) of all employees authorized by the motor license agent to complete ***on-site vehicle inspections*** must be submitted to the Motor Vehicle Division Audit Section.

- Should on-site vehicle inspection authorization for a motor license agent's employee be withdrawn for any reason, including termination of employment, or when authorization is extended to a new employee, it is the responsibility of the motor license agent to notify the Audit Section in writing.

Inspection Documentation

After completing the on-site vehicle inspection, the Application for Oklahoma Title (**SOK Form 701-6**) reflecting the serial number, odometer reading, inspector's signature and date of the inspection is to be given ***back*** to the dealership, auction or salvage disposal company. The completed computer generated receipt reflecting payment of the out-of-state vehicle inspection fee is also to be given to the dealership, auction or salvage disposal co. The documents are to be retained by them for presentation when titling the vehicle.

- When application for title is made on a vehicle on which an onsite inspection has been performed, the completed original copy of the **Application for Oklahoma Title (SOK Form 701-6)** and computer generated inspection fee receipt must be presented. ***No additional inspection fee is to be assessed the applicant.***

Motor License Agent Fee



For conducting an on-site vehicle inspection at **one (1) of the locations listed above**, a motor license agent is statutorily authorized to retain \$3.00 of the \$4.00 vehicle inspection fee, or \$5.25 of the \$15.00 fee charged Oklahoma motor vehicle dealers reassigning out of state titles.

- The \$3.00 agent fee is statutorily allowed **only** on inspections performed at one (1) of the three (3) types of locations listed.

Law Enforcement Inspection When VIN Discrepancy Present

V.I.N. inspections may be performed by law enforcement personnel on out of state vehicles offered for sale at salvage pools, salvage disposal sales, or a classic or antique vehicle auction **and** on which the **V.I.N. does not match the number recorded on the ownership record**.

In most such instances, the vehicle owner will be directed to contact the previous titling state for either a corrected title, or letter of correction on their DMV letterhead.

VIN Model Year Coding

(17 Character Standard V.I.N.)

Since the introduction of the standard 17 character vehicle identification number beginning with the 1981 model year, the 10th character has denoted the model year. Following is a listing of those character codes and the model year they indicate.

1980	A	1993	P	2006	6	2019	K
1981	B	1994	R	2007	7	2020	L
1982	C	1995	S	2008	8	2021	M
1983	D	1996	T	2009	9	2022	N
1984	E	1997	V	2010	A	2023	P
1985	F	1998	W	2011	B	2024	R
1986	G	1999	X	2012	C	2025	S
1987	H	2000	Y	2013	D	2026	T
1988	J	2001	1	2014	E	2027	V
1989	K	2002	2	2015	F	2028	W
1990	L	2003	3	2016	G	2029	X
1991	M	2004	4	2017	H	2030	Y
1992	N	2005	5	2018	J	2031	1



The 17 character VIN requirement applies to all passenger vehicles, trucks, trailers, buses, incomplete vehicles and motorcycles with a gross vehicle weight of 10,000 lbs. or less.

Certificates of Title

[O.S. TITLE 47 § 1105]

Original Oklahoma Titles

[RULE 710:60-5-51]

An Application for Oklahoma Certificate of Title (SOK Form 701-6) must be completed and attached to the SOK copy of every original title receipt.

New Vehicle- Ownership Documentation

Unless otherwise noted in this Manual, a Manufacturer's Statement of Origin (MSO) is the original ownership document for a vehicle that has never been titled or registered.

- If all reassignment spaces have been filled on an MSO, a licensed franchised dealer may utilize a photocopy of the back of an MSO to continue to reassign, if necessary. This is the **only** separate reassignment document allowed Oklahoma dealers, other than when a licensed Oklahoma motor vehicle dealer is reassigning an out of state title.
- When due, the **new vehicle** excise tax rate is to be assessed when titling a vehicle from an MSO, even if the vehicle is no longer the latest model available, and/or the MSO has been stamped "Used Vehicle".
- The Original Date Sold field is intended to reflect the date a new vehicle is originally sold to a titling taxpayer.

Vehicles with Two (2) MSO's

Vehicles equipped with certain types of special equipment, such as conversion packages, which have been installed by a secondary manufacturer, should have two MSO's. Utilize the VIN number of the base vehicle when titling.

Certified Copy of MSO

A photocopy of an assigned MSO, ***certified by the selling dealership in the manner noted below***, may be accepted as an ownership document.



1. The copies **must** include the front and back of the MSO and be certified by the selling dealership.

2. To be accepted as an ownership document and not result in a document hold title, that certification **must** include a statement indicating the document is a **copy of the actual assigned Certificate** and the **original Certificate was provided to the listed assignee** (purchaser). An example of acceptable language:

'This is to certify this document is a copy of the original Manufacturer's Certificate of Origin as provided to the noted assignee.'

3. The certification **must** include the notarized signature of a representative of the selling dealership.

It is imperative the certification attested to by the dealership clearly states the **original** MSO document was **provided to the taxpayer**, as noted under #2 above. This is to ensure the certified copy is not simply a copy of a copy, while the original MSO is being held by another party (i.e. lienholder). If the original MSO was not released to the purchaser, then a document hold title is to be issued.

If you have any questions regarding the acceptability of a certified MSO copy, contact the Title Section for assistance.

Used Vehicle Entering from Another State- Ownership Documentation

A **negotiable** out of state title must be surrendered before an original Oklahoma title will be issued. Refer to **Hold Titles** for processing transactions in which the negotiable out of state title is not available at time of original Oklahoma title application.

- If a lien is indicated on the out-of-state document, or the vehicle owner indicates there is a lien on the vehicle, the lienholder must be notified. Refer to **Lienholder Notification** for procedural details.
- A non-notarized assigned title coming from a state that does not require notarization of title documents is acceptable.
- If the out of state title reflects an Oklahoma address, **additional taxes may be due**. Refer to **Out of State Vehicle Entering Oklahoma**.

If Out of State title is already Salvage, no registration is required.

Notary Public Requirements by State

STATE	NOTARIZATION REQUIREMENTS
ALABAMA	Notarization not required for title applications, title assignments or reassignment forms. Affidavits are required to be notarized.
ALASKA	Notarization not required. If Power of Attorney is used to apply for title/registration, the POA must be notarized then the date, embosser or inked stamp, signature and date commission expires.
ARIZONA	Embosser or inked stamp, signature, date of expiration of commission and seal. MCO's require notarization only if space provided.
ARKANSAS	Notarization not required (effective July 1989).
CALIFORNIA	Notarization not required. Only required for lien release on duplicate title.
COLORADO	Notarization not required (effective January 1, 1990). Perjury statement required with transfer of vehicle ownership.
CONNECTICUT	Notarization not required on title certificates. Signature of notary public and date notarization is completed is required on Request for Duplicate Title (Form H-6b) and Assignment for Payoff (Form H-12).
DELAWARE	Notarization not required. Only required on MV-195 repossession form and original power of attorney form. Date of Notarization, signature of notary, commission expiration date, embosser or inked stamp.
DIST. OF	Notarization not required.
FLORIDA	Notarization not required if a title contains a perjury clause. The alternate method of making verified (or sworn) documents provides that a signed written declaration can substitute for a notarized oath. If it contains the following language: under penalties of perjury, I declare that I have read the foregoing documents and that the facts stated in it are true. The written declaration must be printed or typed at the end of or immediately below the document being verified and above the signature of the persons making the declaration.
GEORGIA	Notarization not required.



HAWAII	Notarization not required.
IDAHO	Notarization not required except on duplicate title applications, then embossed or ink stamp, notary's signature and date commission expires.
ILLINOIS	Notarization not required.

STATE	NOTARIZATION REQUIREMENTS
INDIANA	Notarization not required (if Indiana title or MCO contains a penalty of perjury statement). If no statement of perjury is printed you need notary public name and signature, embosser, date notarization is complete, notary commission date, and count of notary residence.
IOWA	Notarization not required.
KANSAS	Notarization not required.
KENTUCKY	Signature of Notary Public and date commission expires.
LOUISIANA	Signature, date of notarization and notary commission expiration date, embosser or inked stamp. No notary required on MSO, title, or Bill of sale if transferred to or from a licensed LA dealer after 1/1/23.
MAINE	Notarization not required.
MARYLAND	Notarization is not required except on a bill of sale.
MASSACHUSETTS	Notarization not required.
MICHIGAN	Notarization not required.
MINNESOTA	Notarization not required.
MISSISSIPPI	Notarization not required.
MISSOURI	Notarization not required. However supporting documents such as bills of sales and gift affidavit must be notarized.
MONTANA	Embosser or inked stamp, city or town of residence and date commission expires; notary signatures must be in ink.
NEBRASKA	Notarization not required except on an application for a duplicate title.
NEVADA	Notarization not required.
NEW HAMPSHIRE	Notarization not required.
NEW JERSEY	Notarization not required
NEW MEXICO	Notarization not required.
NEW YORK	Notarization not required.
NORTH CAROLINA	Embosser or inked stamp, signature of notary public, date notarization is completed, notary's address must include county and date commission expires.
NORTH DAKOTA	Notarization not required.
OHIO	Embosser or inked stamp, signature of Notary Public, date commission expires and date notarization is completed.
OKLAHOMA	Embosser or inked stamp, signature of Notary Public, date commission expires, date of notarization.



STATE	NOTARIZATION REQUIREMENTS
OREGON	Notarization not required.
PENNSYLVANIA	Embosser and inked stamp, signature, date commission
RHODE ISLAND	Notarization not required. Application for title only and/or duplicate title must be notarized.
SOUTH CAROLINA	Notarization not required.
SOUTH DAKOTA	Notarization not required.
TENNESSEE	Notarization not required.
TEXAS	Notarization not required (effective April 1, 1990).
UTAH	Notarization not required (effective May 3, 1993). Only required on the combined affidavit of facts, certificate of sale mechanic lien, affidavit of mobile home affixture, surety bond, and power of attorney.
VERMONT	Notarization not required.
VIRGINIA	Notarization not required.
WASHINGTON	Notarization not required on title certificates. Signature, seal impression or stamp and date commission expires required on affidavits.
WEST VIRGINIA	Notarization not required.
WISCONSIN	Notarization not required.
WYOMING	Embosser or inked stamp, signature or notary public, date commission expires, and date notarization is completed.

Ownership to be Reflected on Oklahoma Record

When presented with an **assigned** MSO or out-of-state title, ***under no circumstances is an Oklahoma title to be issued reflecting ownership different in any way (other than the address) than that reflected in the assignment.***

When issuing an original Oklahoma title from an **unassigned** out-of-state title, ***all*** ownership information (excluding the address, which will normally require updating) must be ***exactly*** transcribed from the ***face*** of the out-of-state title. ***No ownership change*** of any sort is allowed, ***unless*** a proper title assignment has been completed.



Hold Titles

Ordinarily, issuance of an **original** Oklahoma title requires the surrender of an MSO (new vehicle) or negotiable out of state title (used vehicle) and, in the case of used vehicles entering from out of state, completion of a V.I.N. and odometer inspection. Under the circumstances outlined below, in the absence of the required documents &/or inspection, an **original** Oklahoma title record may be created and registration issued (and subsequently renewed), with the Oklahoma title remaining on “**Hold**”, pending compliance with the requirements.

- Refer to **Hold Title Odometer Entry** for odometer guidelines applicable to creating/releasing hold title status.

Titles may be placed on **Document** (Doc) Hold; **Serial Inspection** (SI) Hold, **Document/Serial Inspection** (DS) Hold and **PR** Hold. Following are general guidelines for each.

Please make certain your staff takes the time to explain the title hold and what steps the taxpayer will have to take to have the hold released.

Document (Doc) Hold

When an applicant has **evidence of ownership** other than an MSO or negotiable out of state title, an Oklahoma title record may be created and the title placed on **Document Hold**. (*Exception: Boat/motor entering from a non-titling state*). Evidence of ownership includes:

- **Used Vehicle:** An out-of-state registration, nonnegotiable out-of-state title in the applicant’s name, or a photocopy of a negotiable out of state title.

Should a title applicant present a bill of sale indicating they have purchased the vehicle, but not yet applied for a title in any state, one of the following **must also** be presented in order to register the vehicle in Oklahoma with the original Oklahoma title placed on hold:

1. Copy of the out of state title or registration in the seller’s name
2. Screen printout from another state’s DMV, comparable to our vehicle information request printout, reflecting the seller’s ownership in that state.
3. A photocopy of the out of state title assigned to the selling dealership.

If applicant is unable to provide one (1) of the additional required items, contact **Titles** for review and instructions. If the transaction is approved, the approval email, including any special instructions should be included with title documentation.



- **New Vehicle:** Sales contract, purchase order or photocopy of assigned MSO
- Ownership is to be entered **exactly** as reflected on the surrendered documents. **No change is allowed** until/unless a negotiable MSO or title is submitted.

Serial Inspection (SI) Hold

When an applicant has complete ownership documentation, but the (used) vehicle is not presented for completion of the out-of-state **serial inspection**, an Oklahoma title record may be created and the title placed on **Serial Inspection Hold**.

- If a title is being held for serial inspection and no change of ownership is involved that would require an odometer disclosure statement, do not enter an odometer reading. Refer to **Hold Title Odometer Entry** for more information.

If a title is on serial inspection hold and special circumstances arise (stolen, totaled out-of-state, etc.) whereby the vehicle will not return to Oklahoma, contact the **Title Section** for instructions.

Document/Serial Inspection (DS) Hold

This hold type is simply a combination of both of the above - Ownership documentation other than an MSO or negotiable out of state title is surrendered **and** the vehicle is not presented for inspection at time of application.

An LO may edit the hold in a situation where a vehicle on **DS** hold needs only one (1) of the hold types to be released.

IRP (PR) Hold

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

All Intent to Prorate titles - regardless of declared laden weight - will be placed on hold, pending completion of their IRP registration through OCC.

The hold code "IRP Truck Title Only" is applied when a truck or truck tractor is being titled **only** at an LO.

The registrant submits to the titling LO an **Affidavit For Issuance of Title For a Proportionally Registered Vehicle** (**Form 788**), indicating their intent to register the



vehicle under the provisions of the International Registration Plan (IRP). Include Form 788 in with the corresponding titling documentation when you submit your semimonthly report.

When placed on PR hold, the Title Hold field on the Motor Vehicle certificate will indicate "Prorate Hold".

- The IRP hold indicator will remain on the record until properly registered. When that occurs, the hold is automatically released by the system.
- Unlike other types of title holds, IRP (PR) may be placed on an Oklahoma transfer title. This is a result of the PR hold being a registration based title hold.

Title Holding States

In the following states, the lienholder retains the title (subject to change by individual states):

AL, AK, AZ, AR, CA, CO, CT, DC, DE, FL, GA, HI, ID, IL, IN, IA, KS, LA, ME, MA, MS, NE, NV, NH, NJ, NM, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WI, WV and WY. In NJ, MI, and WY, title may be held by the owner or lienholder, whichever is requested.

Releasing Hold Titles (Other than IRP Hold)

Agents may release titles placed on hold status. ***Before releasing a title***, make certain ***the proper documentation has been collected*** (MSO, negotiable out-of-state title or serial inspection).

- To release a hold, do **not** release the indicator. Go into the title case. Then select I want to and remove the applicable hold type to generate a release receipt and cover sheet.
- The surrendered document and/or original serial inspection are to be submitted in your semimonthly report.

Address Verification: When releasing any hold title, the accuracy of the taxpayer's mailing address reflected on our system is to be verified. Update the address if necessary.

Ownership Verification: ***Before*** releasing a document hold title, the ownership reflected on the out of state document is to be compared to the OK title record to ensure it matches ***exactly***. If ***any*** differences are present, it must be corrected before the title



prints. LOs may correct HOLD titles that originated in their office. For all other titles, contact MV Title Corrections.

Surrender of an Assigned Out-of-State Title: When an *assigned* out-of-state title reflecting the OK record titleholder's name on the face is surrendered to release a document hold title, complete the following steps: 1) From the title case, select the action "Close Without Title". 2) Begin a Title/Reg transaction and choose the appropriate out-of-state document as the Primary Document.

Releasing a PR Hold Title

To release a title that has been put on hold because the owner is intending to Prorate and has received the reduced excise tax of \$10.00, Motor License Agents must contact the Title Corrections.



Hold Title Odometer Entry

The following instructions apply to the entry of the odometer reading when entering / releasing original hold titles:

HOLD FOR SERIAL INSPECTION (SI)

Entering Title:

If the title documents indicate ***no ownership change***, do not key in an odometer reading. ***Do not enter the reading from the face of the out of state title.***

If the vehicle is a 2011 model year or newer and there is a ***change of ownership***, enter the odometer reading and odometer brand indicated on the ***completed*** odometer disclosure statement.

Releasing Title:

If the odometer reading on the screen reflects "0", enter the odometer reading as ***inspected.***

HOLD FOR DOCUMENT (DO)

Entering Title:

Enter the odometer reading as inspected.

Releasing Title:

If the ownership of the vehicle ***did not change***, do not change the odometer. If there was a ***change of ownership***, enter the odometer reading and odometer brand as indicated on the ***completed*** odometer disclosure statement.

HOLD FOR DOCUMENT and SERIAL INSPECTION (DS)

Entering Title:

Enter "0" in the odometer reading.

Releasing Title:

If there was a ***change of ownership***, enter odometer reading and odometer brand indicated on the ***completed*** odometer disclosure statement. If there was ***no change*** of ownership, enter odometer as inspected.



Title Brands

In addition to the above title **types**, Oklahoma utilizes four (4) title **brands**: **Recovered Theft, Flood Damaged, Lemon Law Buyback** and **Drug Manufacture Vehicle**, plus odometer disclosure related notations. Such brands are intended to provide information concerning the history of a vehicle related to such issues as damage, odometer, etc.

Any special brand or notation listed on an out-of-state title surrendered when making application for an original Oklahoma title **must** be carried to the Oklahoma title. Letters from insurance companies describing the amount of loss **do not** in any way exempt this statutory requirement to carry forward an **equivalent brand** to the Oklahoma title.

- Refer to sections regarding **Salvage** and **Rebuilt Titles** and **Odometer Brands**. [RULE 710:60-5-5]

Carrying Forward Vehicle Title Brands

[O.S. TITLE 47 §§ 1105, 1111]

Since March 1, 2005, **all** title brands reflected on out of state **vehicle** titles have been required to be carried forward to the original Oklahoma title, under the following guidelines.

- This branding procedure **does not** apply to boat or outboard motor titles.

Salvage, Rebuilt, And Junked Title Issuance

When presented with an out of state Salvage, Rebuilt or Junked Title, or their equivalent, a corresponding Oklahoma title **type** is to be issued. At the end of this Section is a listing of certain title notations utilized by other states which equate to Oklahoma salvage, rebuilt or junked titles. While additional notations may also be utilized, these specific ones have been reviewed and the determination made they equal the noted Oklahoma title types.

- No additional branding is to be made, **unless** there is an additional brand on the out of state title. If there is an **additional** brand **outside** of the salvage, rebuilt or junked notation, it is to be **carried forward** as a **brand** to the Oklahoma salvage, rebuilt or junked title.
- Should you be presented with an out of state title reflecting a notation which you believe may equate to an Oklahoma salvage, rebuilt or junked title, but are uncertain, contact the Motor Vehicle Division Title Section for assistance.



Salvage Titles

[O.S. TITLE 47 § 1105][RULE 710:60-5-53]

A salvage vehicle is a vehicle **ten (10) model years and newer** which has been damaged by collision or other occurrence to the extent 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. When an insurance company has paid such a loss on a vehicle insured in Oklahoma, they are required to determine and provide that loss percentage determination to both the owner and SOK. Refer to the **Insurance Loss Notification** section for more information on that process.

- **To determine the ten (10) year model age limit for this purpose, subtract nine (9) from the current latest manufacturers model on sale.** July 1 is the generally accepted date that new model vehicles go on sale. This formula for determining the age of a model year will apply to all such determinations regarding salvage and rebuilt vehicles.

Example: Beginning July 1, 2017, 2018 model vehicles went on sale. Therefore, a ten (10) year old vehicle would be a 2009 (2018 - 9) model (until 7/1/18).

- Vehicles over ten (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.

Affected Vehicle Types

All "vehicles", as statutorily defined are subject to the issuance of salvage (and rebuilt) titles. Travel trailers are vehicles by statutory definition and are, therefore, subject to salvage and rebuilt title guidelines.

- Salvage, rebuilt and/or junk titles are **not** to be issued to commercial trailers, construction machinery, manufactured homes, ATVs, off road motorcycles, utility vehicles or boats/outboard motors, as they do not meet the necessary statutory criteria.

Should an out of state salvage or junk title (or their equivalent) be surrendered upon application for an OK title for one of the above noted excluded types, issue an original title and carry the salvage, rebuilt or junk brand as an out of state title narrative brand.

Current Registration Required

Registration must be **current** on a vehicle entering salvage status, **unless** it is being titled by a salvage dealer, or the registration was current at the time of the loss and the insurance company is obtaining title in their name. Registration is **not** required when an



MSO is being surrendered to the insurance company from the dealer. Also, registration is not required when an out of state title is already in the salvage state and an Oklahoma salvage or junked title is going to be issued.

Salvage Due to Theft Loss

With limited exception, any vehicle ten (10) model years old or newer on which an insurance company has paid a total loss due to theft must be transferred to the insurance company by a salvage title. Should the vehicle be subsequently recovered with damage under sixty percent (60%) of the vehicle's value, the salvage notation may be removed upon submission of proper documentation to MVD. Effective November 1, 2023, all forms, other than the title, used in conjunction with the transfer of ownership resulting from a total loss may use E-signatures (i.e. POA or Odometer statement).

- Refer to **Theft Loss & Recovered Theft** for more detailed information on both stolen and recovered theft vehicles.

Rebuilt Titles

[O.S. TITLE 47 § 1105][Rule 710:60-5-54]

A salvage vehicle, ten (10) model years old or newer, must undergo and pass a rebuilt vehicle inspection before it may be put into use. The process is outlined on the following pages.

LO Rebuilt Inspection Liability

By statute, a motor license agent may not be sued or held liable for any damages to the vehicle occurring during the actual performance of a rebuilt inspection. The motor license agent may be held liable for any damages to the vehicle caused by any negligent acts or omissions in the performance of the inspection.

Prior to the Rebuilt Inspection

The vehicle owner must complete a **Rebuilt Vehicle Inspection Request (SOK Form 788-B)** and submit it to the motor license agent.

- All vehicle damage is to be repaired ***before*** the inspection if performed.
- Should the owner indicate on the request form that an **Oklahoma Assigned Serial Number** is required, inform them they must contact the MVD Title Section to have a



number assigned. The **Oklahoma Assigned Serial Number** must be permanently affixed to the vehicle **before** the rebuilt inspection may be performed. The number must be die stamped **directly** onto the vehicle. It may **not** be stamped onto a plate which is then affixed to the vehicle.

The LO is to designate a date, time and location for the inspection to be performed, within ten (10) working days of receipt of the request. If the location of the inspection is not the place of business of the rebuilder, the motor license agent shall issue an **Authorization For Travel And Inspection (SOK Form 788-C)**, authorizing the applicant to operate the vehicle upon the public streets, roads and highways in route to and from the designated location for the inspection.

- *This **Authorization** does **not** relieve the operator of the vehicle from the Oklahoma Financial Responsibility Laws, nor does it allow operation of a non-roadworthy vehicle.*

Conducting the Rebuilt Inspection

Components

The inspection and examination of a rebuilt vehicle are to be performed by an LO or their employee and is to consist of all of the following components:

- **Comparison** of the vehicle identification number (VIN) with the number recorded on the ownership records.
- **Inspection** of the VIN plate to detect possible alteration or other fraud.
- **Interpretation** of the vehicle identification number recorded on the ownership documents to assure that it accurately describes the motor vehicle in question (refer to **VIN Analysis** section).
- **Inspection** of the odometer to detect rollback or alteration

V.I.N. Analysis

The VIN analysis system (**VINA**) incorporated in the Motor Vehicle computer system will accurately identify most vehicles within the ten (10) model year time frame when processing an **original** title. When it recognizes a vehicle, it automatically prepopulates the year, make, model and body type fields.

- When processing an **original** rebuilt title and the **VINA** system **recognizes** the VIN, make certain the information accurately reflects the vehicle you have inspected.



- If the information displayed **does not match** the inspected vehicle, or the VIN is **not recognized** by the **VINA** system, contact the MV Title Section **before** proceeding.

There is **no VINA** analysis when processing a title on an **existing** record. When performing rebuilt inspections on such vehicles, VIN verification is completed as follows:

- Examine the Vehicle ID in the title case to see if the VIN was recognized by the system.
- If the VIN was not verified the title case will show the notation "Vehicle details cannot be determined". In that event, contact MV Title Section for VIN confirmation **before** proceeding.

Required Applicant Documentation

The following paperwork is to be presented to the inspecting LO:

- The salvage title
- **Original receipts** for all parts placed on the vehicle. The **original receipts** for parts should be the receipts that were received by the owner when the parts were purchased or repair was performed. The **original receipt** may be a carbon or NCR receipt, but it **cannot** be a photocopy.
 - › Notate only the part or parts utilized on the vehicle being inspected by placing an "X" beside the part description and listing your agent number in the following manner: "LO 5599".
 - › Return the receipt to the applicant. It is not necessary to submit copies of the receipt to SOK.
- Oklahoma law **requires** that proof of **current liability insurance** be presented at the time of a rebuilt vehicle inspection. An **Affidavit of Non-Use In Lieu Of Liability Insurance (SOK Form 797)** may **not** be used.

Performing the Rebuilt Inspection / Completion of Inspection Form

The LO, or their designated employee, is to **physically inspect** the VIN and odometer on the vehicle and then complete a **Rebuilt Vehicle Inspection (Form 788A)** as follows:

1. Complete the vehicle description and ownership information.



2. Complete the vehicle identification number inspection. Indicate whether, based upon your inspection, the vehicle identification number (VIN) appears to have been altered.
 - If the VIN appears ***unaltered***, place an "X" in the **PASSED** box.
 - If ***evidence of tampering*** exists, place an "X" in the **FAILED** box.
 - If the vehicle has an Oklahoma Assigned Serial Number (O.A.N.), a copy of the **Assigned Oklahoma Serial Number Authorization (SOK Form 788-D)** ***must*** be submitted to the motor license agent and affixed to the rebuilt title supporting documentation.
 3. Complete the odometer inspection. Indicate whether, based upon your inspection, the odometer appears to have been altered.
 - If the odometer does ***not*** appear to be altered, place an "X" in the **PASSED** box.
 - If evidence of tampering exists, place an "X" in the **FAILED** box.
 - If the odometer appears to have been tampered with and the owner ***acknowledges*** that it does ***not*** reflect the actual mileage, a rebuilt title reflecting "not actual" mileage may be issued, ***provided the vehicle passes all other portions of the inspection***. In that situation:
 - (a) Obtain a notarized statement from the vehicle owner that the odometer does ***not*** reflect actual mileage.
 - (b) Mark the **FAILED** box in the **ODOMETER INSPECTION** area of the form.
 - (c) In the **INSPECTOR'S COMMENTS** area of the form, list as explanation "Owner submitted affidavit acknowledging inaccuracy of odometer".
 - (d) Issue a rebuilt title with a "**Not Actual**" odometer ***brand***.
- The ***odometer reading*** is ***not*** to be changed when issuing a rebuilt title, ***unless*** also transferring ownership, in which case a completed Odometer Disclosure Statement is required.

Please note, the ***entire*** rebuilt inspection is to be completed and recorded on the **Inspection Form**, even if the vehicle fails one (1) or more portions of it.



4. The rebuilt inspector's signature, printed name, motor license agent number and inspection date are to be placed in the appropriate areas.

Entry Tip!

If an ownership change, enter the mileage from the Odometer Disclosure Statement.

If salvage title from out of state, enter mileage from the Rebuilt Inspection.

If salvage Oklahoma title, do not change the current mileage reflected on the screen.

Rebuilt Inspection Passed

If the vehicle passes the rebuilt inspection and a rebuilt title is issued, indicate whether the VIN was verified through **VINA** or by a Motor Vehicle Division representative (Refer to **VIN Analysis** section) by marking the appropriate box on the **Inspection** form. The top copy of the completed **Inspection** form is to be attached as supporting documentation to the title transaction receipt. The 2nd copy is the LO file copy.

Please note, when a rebuilt inspection is passed, the taxpayer is to title and register the vehicle **at that time at the inspecting motor license agency**. You may wish to explain this requirement **before** beginning the inspection, to ensure the applicant is prepared to complete the transaction.

- Should the vehicle owner refuse to do so for **any** reason, **do not** release the rebuilt inspection receipt to them.

Rebuilt Inspection Failed

Should the vehicle fail **any** portion or portions of the inspection, describe the reason for failure (i.e. "**VIN plate shows evidence of tampering**") in the **INSPECTOR'S COMMENTS** area of the **Inspection Form** and give the top copy of the completed form to the applicant. The second (2nd) copy is the LO file copy.

- *Immediately following a **failed** rebuilt inspection, the inspecting LO **must** contact the Title Corrections Section for placement of a stop flag on the vehicle record.*

Once a vehicle **fails** a rebuilt vehicle inspection, **no** Oklahoma rebuilt title will be issued **unless** written authorization for issuance of a rebuilt title is obtained from an Oklahoma law enforcement agency. In that event:

The taxpayer must return to the **same** motor license agency that performed the rebuilt inspection, unless unusual circumstances prevent it.

1. The taxpayer must submit the **original** (top copy) of the failed rebuilt inspection form and the Oklahoma law enforcement agency letter.



2. The LO must contact the Title Section for authorization and removal of the stop flag.

LO Rebuilt Inspection Fee

The fee for the rebuilt vehicle inspection is \$25.00, which, by statute, is to be paid at the time the rebuilt title is **issued**. The agent's fee for a (passed) rebuilt inspection is \$5.00. An additional \$4.00 serial inspection fee is **not** to be charged.

- If a rebuilt vehicle inspection is **failed** and a rebuilt title is not issued, the \$25.00 fee is **not** to be collected.

Rebuilt Title Certificate Type (Orange or Green) Formula

The age of a rebuilt vehicle when it **originally** enters rebuilt status determines whether an orange or green rebuilt title will be issued. By statute, only vehicles seven (7) model years old and newer will receive orange rebuilt title certificates. Older vehicles will receive green rebuilt titles. The computer system will automatically make that determination.

- Once an orange rebuilt title has been issued to a vehicle, **all** subsequent titles (transfers, duplicates, etc.) issued to it will be orange, **regardless** of the age of the vehicle at the time.
- Regardless of the title color, the salvage date and any brands (flood, recovered theft, etc.) will appear on the title certificate.

Junked Titles

[O.S. TITLE 47 § 1105][RULE 710:60-5-55]

A junked vehicle is defined as 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. Any vehicle that 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.
- Ownership may be transferred (if desired) by utilizing a **Certificate of Ownership** (Form 766).

Salvage/Rebuilt/Junk Title Equivalents

ST	SALVAGE EQUIVALENT	REBUILT EQUIVALENT	JUNK EQUIVALENT	COMMENTS / ADDITIONAL BRAND INFORMATION
AL	Salvage	Rebuilt; Rebuilt Salvage	Not Issued	
AK	Not Issued	Reconstructed (REC appears under model)	Not Issued	Alaska does not have a Salvage law.
AZ	Salvage	Restored Salvage	Not Issued	
AR	Salvage (as of 7/31/07, "Salvage" replaced "Damaged")	Rebuilt (as of 7/31/07, "Rebuilt" replaced "Previously Damaged")	Not Issued	
CA	Salvage	Salvaged	Non-Repairable	
CO	Salvage	Rebuilt From Salvage (see comments)	Not Issued – Colorado Record Marked	Titles issued 10/01/90 to 12/31/02 for vehicles issued salvage titles that have been repaired carry a permanent brand "S". Effective 1/1/03, "Rebuilt from Salvage" replaces "S"
CT	Salvage	Rebuilt	Not Issued	"Salvage Parts Only" may only be sold to a dismantler.
DE	Salvage	Rebuilt Salvage	Not Issued	

ST	SALVAGE EQUIVALENT	REBUILT EQUIVALENT	JUNK EQUIVALENT	COMMENTS / ADDITIONAL BRAND INFORMATION
DC	Salvage	Rebuilt; Rebuilt Salvage	Junk	
FL	Total Loss	Rebuilt	Certificate of Destruction	
GA	Salvage; OOS Salvage	Rebuilt; Salvage- Repaired	Not Issued	
HI	Salvage	Insurance Salvage Rebuilt Vehicle	Not Issued	Previously Junked Vehicles: This brand may be on titles turned in to the County as Junked.
ID	Salvage	Repaired Vehicle; Reconstructed Vehicle	For Junk Only	Brands appear in "Other Pertinent Data" field
IL	Salvage	Rebuilt	Not Issued	Brands appear in "Legend" area
IN	Salvage	Rebuilt	Junk	
IA	Salvage	Prior Salvage; Rebuilt	Junk	
KS	Salvage; Salvage Non- Highway	Rebuilt Salvage; Prior Salvage; Formerly Non- Highway	Non- Repairable Certificate	
KY	Salvage	Rebuilt Vehicle	Not Issued	
LA	Salvage	Reconstructed Vehicle	Not Issued	
ME	Salvage	Rebuilt; Repaired; or Rebuilt Salvage	Not issued	
MD	Salvage	Rebuilt Salvage; XSALVAGE; XSALVG	Salvage title branded "Parts only,	

ST	SALVAGE EQUIVALENT	REBUILT EQUIVALENT	JUNK EQUIVALENT	COMMENTS / ADDITIONAL BRAND INFORMATION
			not to be re- titled"	
MA	Salvage Repairable	Reconstructed	Salvage Parts Only	
MI	Salvage	Rebuilt Salvage	Scrap Title	Prior to 2005 the Rebuilt title was branded: "This vehicle was previously issued a salvage title."
MN	Salvage	Rebuilt; Prior Salvage	Not Issued	A regular title may appear with a red stamped brand on the front of the title below the security interest area, and on the back at the top of the title.
MS	Salvage	Rebuilt	Not Issued	
MO	Salvage	Prior Salvage	Junking Certificate	
MT	Salvage	Rebuilt Salvage	Not Issued	"Totaled" is an insurance loss only brand not salvage or junk, only add as secondary brand
NE	Salvage	Previously Salvaged	Not Issued	Brands appear under "Legends"
NV	Salvage	Rebuilt	Junked	
NH	Salvage	Rebuilt Vehicle	Not Issued	Brands appear under "Legends"
NJ	Salvage	Regular issued and will carry a special code "S" in status field	Junk title issued to original purchaser.	

ST	SALVAGE EQUIVALENT	REBUILT EQUIVALENT	JUNK EQUIVALENT	COMMENTS / ADDITIONAL BRAND INFORMATION
NM	Salvage	Series block will read "Salvage" and "Rebuilt"	Not Issued – NM Record Marked	Non- Repairable - To be sold to licensed wrecker of vehicles only, to be dismantled.
NY	Salvage	Rebuilt Salvage: N.Y.	Not Issued	
NC	Salvage	Rebuilt	Not Issued	
ND	Salvage	Rebuilt "This vehicle has previously been salvaged."	Not Issued	
OH	Salvage	Rebuilt Salvage	Not Issued	Brands appear on the upper left side of title. BB = buyback RS = rebuilt salvage
OR	Salvage (Since 1/1/92); Totaled (Prior to 1/1/92)	Reconstructed *	Not Issued	*Per NADA Reference Guide, OR notes "Assembled" and "Replica" as being the same as Reconstructed.
PA	Salvage	Reconstructed	Non- Repairable	Reconstructed titled vehicles will show a code of "R" to indicate once salvaged then rebuilt.
RI	Salvage	Reconstructed Salvage	Not Issued	
SC	Salvage	Salvage Rebuilt	Salvage Non- Rebuildable	
SD	Salvage effective 7/1/05	Rebuilt	Junking Certificate	"Disclosed Damage" is not a salvage



ST	SALVAGE EQUIVALENT	REBUILT EQUIVALENT	JUNK EQUIVALENT	COMMENTS / ADDITIONAL BRAND INFORMATION
				equivalent; this brand only shows the vehicle was damaged.
TN	Salvage	Rebuilt Vehicle	Non-Repairable	
TX	Salvage Title (Since 9/1/03); Salvage Certificate (Prior to 9/1/03)	Rebuilt Salvage-Damaged; Rebuilt Salvage Issued By – (State)	Non-Repairable Title issued since 9/1/03 cannot be rebuilt or re-titled	Non-repairable certificate issued prior to 9/1/03 may be considered Salvage and be rebuilt or re-titled
UT	Salvage	Rebuilt/Restored	Not Issued	
VT	Salvage	Rebuilt	Not Issued	
VA	Salvage Vehicle	Salvage Rebuilt; Repaired	Non-Repairable Certificate	Brands are located in the “other pertinent data” block.
WA	Not Issued	Rebuilt	Not Issued	
WV	Salvage	Reconstructed	Non-Repairable Certificate	
WI	Salvage	Rebuilt Salvage	Not Issued	
WY	Salvage	Rebuilt	Not Issued	

Insurance Loss Notification

[O.S. TITLE 47 § 1105, 1111]

Insurance companies paying a claim for a loss where the cost of repairing the vehicle for safe operation on the highway exceeds sixty percent (60%) of the market value of the vehicle, or paying a claim for a flood-damaged vehicle as defined in 47 O.S. § 1105, must notify, in writing, both the record owner and SOK.

This percentage is used to determine the proper title type (i.e. Salvage or Junk) to be issued. Flood Damage, when noted, is to be entered as a brand on the Oklahoma Title.

NOTICE

*Please note, the statutory provisions requiring loss notification documentation as outlined in this section apply **only** to vehicles on which a **qualifying insurance loss**, as described in this Section, has been paid. Outside of that situation (i.e. damaged vehicle covered only by liability insurance; vehicle taken out of operation at owner's option), vehicle owners are free to apply for Oklahoma Salvage or Junk titles at any time, with no damage confirming documentation required.*

Insurance Loss 60% or Under- Salvage Title Requested

Some insurance companies will request Salvage titles on certain vehicles, even though the damage percentage expressed in their loss notification is 60% or under. **After** confirming that is the intent of the insurance company, a salvage title **may** be issued in that scenario. Either the issuing LO, or requesting insurance company, should make a notation on the letter that a salvage title was **specifically** requested by the insurance company. That will help to clarify their request, should subsequent allegations of LO error (i.e. issuing a Salvage title when damage was less than the 60% salvage threshold) be made.

- Please note, the above applies **only** to the described situation (salvage title **specifically** requested when damage 60% or under. Otherwise, contradictions in loss notification letters are not acceptable (see below)

LO Insurance Loss Notification Confirmation

Please be cautioned, LO's often receive title application, primarily by the insurance companies, **before** the record has been branded by MV. Those applications often involve the submission of inappropriate (i.e. no clearly stated damage percentage) damage declarations, leaving some question as to the appropriate title type. Please be certain your office follows these outlined guidelines.

When an insurance company is obtaining a salvage title, junk title or Flood Damaged branded title in their name following payment of a loss, or a taxpayer is requesting the same as a result of insurance company notification following payment of a loss, confirmation that an acceptable insurance company damage notification letter has been surrendered – either to MVD, or the titling tag agency – is **required**. That confirmation may be accomplished as follows:



1. If an Insurance Loss – Salvage or Insurance Loss – Junk indicator is present, MVD has been properly notified by the paying insurance company and has branded the vehicle record accordingly.
2. If an Insurance Loss – Incomplete indicator is present, MVD has received an insurance notification letter, but it was inadequate and/or improperly worded. MVD has notified, in writing, the insurance company and record owner of that inadequacy. ***No title is to be issued until and unless a revised, properly worded notification letter is received.*** If you are presented with a (revised) letter that appears to comply with the content requirements contact Corrections for assistance.
3. If there is no Insurance Loss indicator on the record, a copy of the insurance company damage notification letter ***must*** be surrendered to you and attached to the SOK copy of the title documentation. ***Before issuing a title, it is the agent's responsibility to ensure the letter is acceptable, per the following guidelines.*** Based on the damage percentage declared in the letter, the appropriate title type (salvage or junk) is to be issued.
 - A **Salvage** title is required when the damage percentage is from 60% to 79%.
 - A **Junk** title is to be issued when the damage percentage is 80% or greater.
 - A **Flood Damaged** brand is to be added, when such damage is noted in the letter.

Acceptable Insurance Company Notification Letter Content & Language

To be acceptable, insurance company notification letters must include:

- The VIN of the damaged vehicle
- The date of the loss
- 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.
- The notification letter is to be on company letterhead.

Please be cautious and thorough in reviewing the insurance company notification letters. The letter ***must*** state the ***damage percentage***, in a manner that allows MV/LO's to ***clearly*** determine the title type to be issued. ***Unacceptable letters are to be rejected.*** Please bear the following in mind:



1. Should the letter state a damage percentage **range**, it is acceptable **only** if the range fits **completely** within the Salvage or Junk title percentage ranges. Some examples:

Letter states: "*Damage exceeds 60%*" -

Not acceptable. Not clear whether damage was less than 80% (Salvage), or 80% or greater (Junk).

Letter states: "*Damage exceeds 80%*" -

Acceptable. Range entirely within **Junk title** criteria

Letter states: "*Damage between 60% & 85%*" -

Not acceptable. Same reason as first example.

Letter states: "*Damage between 60% & 70%*" -

Acceptable. Range entirely within **Salvage** title criteria

2. The notification letter cannot be **ambiguous**, containing contradictory information such as:

"Damage is 85% of value. Please issue a Salvage title." - **Not acceptable.** 85% damage = Junk

As earlier stated, it is **imperative** that the loss notification letters be clear as to the title type that should result. It is the **statutory responsibility** of the paying insurance company to designate, by **percentage**, the level of damage to the vehicle. Once designated, that percentage **cannot** be contradicted by other language within the letter (*as in Example II above – from an actual letter received by MVD*), other than as outlined under **Insurance Loss Under 60% - Salvage Title Requested**. In short:

- No Oklahoma title is to be issued following a qualifying (60% or more; Flood Damaged) insurance loss until a letter from the paying insurance company, **clearly** and **unambiguously** stating the damage percentage, is provided to MVD or an LO.
- Unacceptable notification letters are to be **rejected** and returned to the applicant for clarification by the issuing insurance company.

If you are unsure as to the acceptability of a notification letter, or have any questions regarding this process, please contact [Title Corrections](#).



Insurance Company Titling Due to Loss

[O.S. Title 47 § 1111] [Rule 710:60-5-52]

An insurance company, obtaining a title in their name to a vehicle on which they have paid a loss and which was currently registered at the time of loss, is exempt from payment of any registration fees or 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. The police report or insurance adjuster's report and the declaration of sale to a dealer are to be attached to the title receipt as supporting documentation for the transaction.

Note: No notarization is required on a vehicle title assignment of ownership to an insurer, resulting from the settlement of a total loss claim. Issuance of a salvage or junk title is not a prerequisite for accepting such assignments, only that the insurer confirms the assignment is a result of a total loss claim settlement. Effective November 1, 2023, all forms, other than the title, used in conjunction with the transfer of ownership resulting from a total loss may use E-signatures (i.e. POA or Odometer statement).

In Lieu of Replacement Title Affidavit

[O.S. Title 47 § 1105(H)]

If the insured's title has been lost, the insurance company, or their authorized representative, may apply for an Oklahoma Salvage or Junk title directly in the insurance company's name, following settlement of a total loss claim, with the use of **SOK Form 780-A In Lieu of Replacement Title Affidavit**. The date of total loss settlement must be reflected where indicated. No additional documentation is required to substantiate the loss payment.

The indicated insured is to be reflected as one (1) of the owners on the title record. If the insured is not listed as an owner, the Affidavit is to be rejected.

Only a Salvage or Junk title may be issued via this procedure. The designation is determined on the affidavit by the filing insurance company. .

The title fee is \$22.00, regardless of Salvage or Junk, of which \$4.50 is the LO fee.

Unobtainable Ownership Documentation Affidavit

[O.S. Title 47 § 1105(p)]

This affidavit may be utilized by an insurance company, or their authorized representative, in application for an Oklahoma **Salvage** title in the insurance company's name, following a total loss settlement and two (2) documented unsuccessful attempts to secure proper ownership documentation from the insured owner. At least thirty (30)



days must elapse following the date of settlement acceptance, before this Affidavit may be submitted

The insurance company must provide a completed **SOK Form 780-B Unobtainable Ownership Documentation Affidavit**, with the date of total loss settlement reflected where indicated. In addition, copies of their two (2) written attempts to secure proper ownership documentation from the insured owner must be submitted.

The indicated insured is to be reflected as one (1) of the owners on the title record. If the insured is not listed as an owner, the Affidavit is to be rejected.

Only a Salvage title may be issued via this procedure. Normal title fees apply. MVD Title Section review and approval **is** required prior to processing this type transaction.

Theft Loss & Recovered Theft

[O.S. TITLE 47 § 1105]

Theft Loss- Unrecovered Theft Title Required

Any vehicle ten (10) model years old or newer on which an insurance company has paid a total loss due to theft and has not been recovered, must be transferred to the insurance company by an unrecovered theft title.

- If the vehicle registration was **current at the time of loss**, excise tax and registration fees are not due upon submission of a police report or insurance adjuster's report and a statement from the insurer verifying unrecovered theft.
- Affected vehicle types are identical to those eligible for salvage titles. (*Refer to **"Salvage Titles"**.*)
- One of the following will serve as documentation verifying the theft and must be provided at the time application for an **Unrecovered Theft** title is made.

1. Stolen Vehicle Report
2. Insurer's Proof of Loss
3. Statement from insurer verifying unrecovered theft.

Note: If an insurance company applies for an Unrecovered Theft title on a stolen vehicle, for which the Oklahoma title is on serial inspection hold. The serial inspection hold needs to be temporarily removed from the record to allow an Unrecovered Theft title to be recorded in the name of the insurance co., then the hold is placed back on the record. This is to record the insurance co.'s ownership of the stolen vehicle, in the event it is subsequently recovered. For further questions, contact the Title Section for assistance.



Recovered Theft

[O.S. TITLE 47 § 1115 (f)]

Any vehicle that has been recovered from a theft is to be branded "**Recovered Theft**". This brand is to be utilized **regardless** of whether the vehicle was damaged. A salvage title may or may not be required, depending upon the amount of damage, if any. If recovered with less than 60% damage:

- ***Certification to that effect, in the form of a letter on the insurance company's letterhead (original - no photocopy or fax), is required and must be mailed directly to the Title Section for review and possible issuance of a corrected (non-salvage) title.***

Please note, should a stolen vehicle be recovered **prior** to issuance of a salvage title and the above requirements are met, a salvage title need not be issued, only a Recovered Theft branded title. When a stolen vehicle is recovered that has been issued an **Unrecovered Theft** title, the appropriate type (i.e. standard, salvage or junk) of title is to be issue, 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.

- The system will automatically brand any title type leaving **Unrecovered Theft** status with the brand "**Recovered Theft**".

If the registration expired while in **Unrecovered Theft** status, no delinquent registration fees or penalties are to be assessed. Register the vehicle from the new title date.

Transferring an Unrecovered Theft Title

The system will allow you to change from Unrecovered Theft to Salvage or Junk by selecting the appropriate title type.

- If changing to a Standard (Green) title, select *Transfer*.
- If an insurance company holding an **Unrecovered Theft** title wishes to have a Standard (Green) new title following recovery of the vehicle, but not change ownership out of their name, process as a *Transfer* title transaction. Although no ownership change is occurring, a transfer title type will be required in that situation to move from **Unrecovered Theft** to a Standard (Green) title.
- To transfer ownership of an **Unrecovered Theft** titled vehicle that has not yet been recovered, process as another **Unrecovered Theft** title and change ownership as appropriate.



- The **Unrecovered Theft** title type will remain when issuing a *Duplicate or Add/Release Lien* title.

Unrecovered Theft VIN/Odometer Inspection Exclusion

[O.S. TITLE 47 § 1105]

An Oklahoma **original** salvage or unrecovered theft title may be issued to **specific** insurance companies on unrecovered stolen vehicles without a V.I.N. and odometer inspection. **Only** insurance companies licensed by the Oklahoma Insurance Department and which maintain a multi-state motor vehicle salvage processing center in this state are eligible.

At this time, only Farmers Insurance Group and its qualifying subsidiaries meet this criteria. No other insurance company qualifies for this inspection exclusion.

1. The vehicle has been *stolen* and has *not yet* been recovered. A **salvage or unrecovered theft** title, at the option of the insurance company, is to be issued.
2. An out of state title, assigned to the insurance company, **must** be submitted. There is no exclusion under federal law from odometer disclosure in this situation. If the mileage is unknown, it may be estimated. Should the vehicle be subsequently recovered and an odometer correction required as a result of this estimate, our Title Corrections section will assist.
3. Documentation verifying the vehicle theft must also be provided. Such documentation may consist of any one (1) of the following: a) Stolen Vehicle Report; b) Insurer's Proof of Loss or c) Statement from insurer verifying unrecovered theft

On the Oklahoma **Application for Title** (form 701-6), make the notation "Exempt – Ins. Loss" in the Vehicle Inspection portion of the form.

Please note, no Oklahoma title may be issued in the above described situation if an existing Oklahoma title record exists, reflecting a serial inspection hold (SI or DS).



FARMERS INSURANCE COMPANIES EXCLUDED FROM INSPECTION

21st Century Advantage Ins. Co.	Farmers New Century Ins. Co.
21st Century Assurance Co.	Farmers New World Life Ins. Co.
21st Century Auto Ins. Co. of New Jersey	Farmers Reinsurance Co.
21st Century Casualty Co.	Farmers Specialty Insurance Co.
21st Century Centennial Ins. Co.	Farmers Texas County Mutual Ins. Co.
21st Century Indemnity Ins. Co.	Fire Ins. Exchange
21st Century Ins. Co.	Foremost County Mutual Ins. Co.
21st Century Ins. Co. of the Southwest	Foremost Ins. Co.
21st Century National Ins. Co.	Foremost Lloyds of Texas
	Foremost Property and Casualty Ins. Co.
21st Century Pacific Ins. Co.	Co.
21st Century Pinnacle Ins. Co.	Foremost Signature Ins. Co.
21st Century Preferred Ins. Co.	Illinois Farmers Ins. Co.
21st Century Premier Ins. Co.	Leschi Life Assurance Company
21st Century Security Ins. Co.	Mid-Century Ins. Co.
	Neighborhood Spirit Property & Casualty Co., Inc.
21st Century Superior Ins. Co.	Security National Ins. Co.
American Pacific Ins. Co. Inc..	Texas Farmers Ins. Co.
Bristol West Casualty Ins. Co.	Truck Ins. Exchange
Bristol West Ins. Co.	
Bristol West Preferred Ins. Co.	
Civic Property & Casualty Co., Inc.	
Coast National Ins. Co.	
Exact Property & Casualty Co., Inc.	
Farmers Ins. Co. Inc.	
Farmers Ins. Co. of Arizona	
Farmers Ins. Co. of Idaho	
Farmers Ins. Co. of Oregon	
Farmers Ins. Co. of Washington	
Farmers Insurance Exchange	
Farmers Ins. Hawaii, Inc.	



Farmers Ins. of Columbus, Inc.

Insurance Fraud Forfeiture Sale

Any applications for title resulting from an insurance fraud forfeiture sale are to be submitted to the MVD Title Section for review and instructions

Drug Manufacture Vehicle Title Brand (O.S. TITLE 63 § 2-503A)

All requests to brand a vehicle as a Drug Manufacture Vehicle are to be forwarded to **MVD** for review and processing.

Title Brands Vs. Vehicle Descriptions

Only title **brands**, **not** descriptive information unrelated to the **condition** or **use** of the vehicle are to be carried forward to the Oklahoma title. For example:

- Some states list on their titles **descriptive** information such as the fuel type. Such descriptive information is **not** to be carried forward.
- Brands related to the **use** of the vehicle (i.e. former police vehicle; taxi, etc.) **are** to be carried forward to the Oklahoma title.
- Normal title **types** (i.e. transfer; duplicate; repossession) need not be carried forward as a brand from the out of state title.

If you are unclear whether certain information listed on an out of state title is to be carried forward to the Oklahoma title, contact the [Title Section](#) for assistance.

Recovered Theft, Flood Damaged, and Lemon Law Buyback Brand Entry

This out of state branding procedure **does not** affect the utilization of the existing Oklahoma title brands of **Recovered Theft, Flood Damaged, Drug Manufactured Vehicle and Lemon Law Buyback**.

- Entering additional **Oklahoma** brands on **transfer** titles is accomplished in the same manner as the out of state title brand entry. . Enter "OK" as the state, current title issue date and choose the applicable brand.



Flood Damaged Vehicle

[O.S. TITLE 47 § 1105] [RULE 710:60-5-53]

An Oklahoma title issued to **any** vehicle that meets the below criteria is to be branded "**Flood Damaged**". A "Flood-damaged vehicle" is statutorily defined as follows:

Flood-damaged vehicle means 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.

Lemon Law Buyback

[O.S. Title 15 § 901.1]

Any manufacturer who reacquires, or assists a dealer or lienholder in reacquiring, an Oklahoma registered vehicle **must** apply for a new Oklahoma title in the **manufacturer's** name with the permanent brand of "Lemon Law Buyback." (As of 11/01/2019, "Lemon Law Buyback" became a permanent brand rather than a notation.)

When any taxpayer request the defective vehicle registration/excise tax credit on a replacement vehicle, the agent **must** check the original (defective) vehicle record to ensure a new Lemon Law Buyback title has been issued to the manufacturer. The agent will need to pass that information along to the auditor, when getting authorization, from the Audit Section, to give credit on the registration and excise tax of the replacement vehicle. If no Lemon Law Buyback title has been issued, a stop flag will be placed on the record of the defective vehicle.

This relates **only** to the manufacturer's responsibility regarding the defective vehicle and does **not** interfere with or prevent the taxpayer from receiving registration/excise tax credit on the replacement vehicle, upon presentation of the required defective vehicle documentation.

Odometer Disclosure

This branding process **does not** affect or replace the odometer disclosure procedure and any resulting brands. Odometer brands (Actual, Not Actual, Exceeds Mechanical Limits, Odometer Discrepancy), when warranted, are to be entered in the manner previously outlined. That remains true whether the odometer brand results from a transfer of ownership, is being carried forward from the face of an out of state title, or is the result of a discrepancy discovered upon performance of a serial inspection.

- The only possible exception would be another state's odometer related title brand (other than an odometer notation of "Exempt", which requires no special encoding action) which does not relate to one (1) of the four (4) Oklahoma options. In that event, utilize the title branding field and procedure.



Declaration of Damage or Theft

This new branding procedure **does not** affect the **Declaration of Damage or Theft** process and any brands that may result from that **Declaration**.

Multiple Title Brands

When a vehicle record contains multiple brands, only the two (2) most recent will print on the Oklahoma title certificate. All brands may be viewed on the record.

Credit on Replacement Vehicle

[O.S. Title 68 § 2103] [Rule 710:60-7-6]

Stolen Vehicles

If a **new** vehicle is stolen **within ninety (90) days of purchase**, credit will be allowed on the excise tax for the replacement vehicle.

- A police report of the theft is required, with photocopies attached as supporting documentation for both the title work and registration receipt for the replacement vehicle.

The full amount of excise tax paid on the original vehicle, excluding penalties, if any, may be credited. Excise tax may be credited down to none due, if a lesser amount of excise tax is due on the replacement vehicle. However, no refund of the excess will be made. Any additional excise tax due on the replacement vehicle must be paid.

- This credit applies **only** to the **original purchaser** of a new vehicle, including an original out-of-state purchaser who moves to Oklahoma and pays excise tax in Oklahoma.

Credit is also allowed on the registration fee. Refer to **Guidelines for Credit on Stolen and Defective Vehicles**, for more complete details.

Defective Vehicles

If a **new** vehicle is certified by the **manufacturer** as defective **within six (6) months** of purchase, credit will be allowed on the excise tax for the replacement vehicle.



- A statement from the manufacturer, stating the original vehicle has been determined to have a defect, is required. Copies of the statement are required as supporting documentation for both the title work and registration receipt for the replacement vehicle.

Contact Motor Vehicle Audit Section, 405-521-3101, for authorization before completing the transaction.

Credit the full amount paid on the original vehicle, excluding penalties, if any. Excise tax may be credited down to none due, if a lesser amount of excise tax is due on the replacement vehicle. However, no refund of the excess amount will be made. Any additional excise tax due on the replacement vehicle must be paid.

- This credit applies **only** to the **original purchaser** of a new vehicle including an original out-of-state purchaser who moves to Oklahoma and pays excise tax in Oklahoma.

Credit is also allowed on the registration fee.

Guidelines for Credit on Stolen and Defective Vehicles

[Rule 710:60-3-18]

1. Contact Motor Vehicle Audit Section, 405-521-3101, for authorization **before** completing either type of transaction.
2. Credit the full registration fee amount paid, excluding any penalties, on the original vehicle. **Do not prorate** the credit amount for the period of time the vehicle was in use. If a lesser amount of registration is due on the replacement vehicle, the registration fee due may be credited down to a minimum charge of \$11.00. However, no refund of the excess amount will be made. If the replacement vehicle registration is more expensive, the registrant is to pay the amount exceeding the credit allowed.
3. Credit the full amount of excise tax paid on the original vehicle, excluding any penalty amount. Excise may be credited down to none due, if a lesser amount of excise tax is due on the replacement vehicle. However, no refund of the excess will be made. If more excise tax is due on the replacement vehicle, the registrant is to pay the amount exceeding the credit allowed.
4. No credit is allowed on the other applicable fees (title fee, insurance fee, etc.).
5. Copies of the original registration **and** title excise receipt for the stolen/defective vehicle are required as supporting documentation for the replacement vehicle transaction receipts.



6. Both policies apply **only** to the **original** purchaser of a new vehicle. If a transfer of ownership occurs **before** the loss, no credit will be allowed.
7. These policies **also apply** to an **original** out-of-state purchaser who moves to Oklahoma. Credit will be allowed **only** for Oklahoma registration fees and excise tax paid on the original vehicle.

Registration Credits for: Loss from Accident, Stolen Vehicles, and Defective Vehicles

LOSS FROM ACCIDENT

[O.S. TITLE 47 § 1133] [RULE 710:60-3-101]

1. When a **licensed truck tractor** suffers a **total loss** due to accident or fire, the owner may take the unused registration credit on the vehicle as a credit against the registration of a replacement vehicle in the same year.
2. The weight **may not be lowered** on the replacement vehicle, but **may be raised** by paying the appropriate additional amount.
3. When allowing credit, a copy of the insurance loss papers **and** the registration receipt for the totaled vehicle are required as supporting documentation for the new registration.

STOLEN VEHICLES

[O.S. TITLE 47 § 1132] [RULE 710:60-3-18]

1. If a new vehicle is **stolen within ninety (90) days** of purchase, credit will be allowed on the excise tax and registration fee for a new replacement vehicle.
2. Copies of the police report of the theft are required to be submitted as supporting documentation for **both** the title and registration transactions for the replacement vehicle.
3. Follow the general **GUIDELINES FOR CREDIT ON STOLEN AND DEFECTIVE VEHICLES**.
4. This provision also applies to new boats and outboard motors.

DEFECTIVE VEHICLE

[O.S. TITLE 47 § 1132] [RULE 710:60-3-18]



1. If a new vehicle is certified **by the manufacturer** as defective within six (6) months of purchase, credit will be allowed on the excise tax and registration fee for a new replacement vehicle.
2. A statement from the **manufacturer** is required. Copies of the statement are required as supporting documentation for **both** the title and registration transactions for the replacement vehicle.
3. Follow the general **GUIDELINES FOR CREDIT ON STOLEN AND DEFECTIVE VEHICLES**.
4. This provision also applies to new boats and outboard motors.

Remanufactured Vehicle Titles

[O.S. TITLE 47 § 1105]

Remanufactured vehicles are vehicles assembled by licensed remanufacturers, utilizing a new body along with original, reconditioned, or remanufactured parts.

A Remanufactured Vehicle Dealers license, issued by the Motor Vehicle Commission, is required to assemble such vehicles.

Inquiries concerning remanufactured vehicles should be referred to the Motor Vehicle Division Title Section.

Rebodied Vehicle Titles

[O.S. TITLE 47 § 1105]

All Rebodied title applications are to be submitted to MVD Title Section for review and approval. An **Affidavit of Rebodied Vehicle** (SOK Form 761B) must be completed by the applicant and all documentation outlined on the affidavit submitted. Following review, MVD will return the affidavit and documentation to the applicant (or LO, if so requested) with either titling instructions or an explanation of denial. Direct Rebodied title related questions to the Title Section.

Title Cancellation/ Certificate of Ownership Transfer

[O.S. TITLE 47 § 1105]

The following procedures pertain to vehicles that have no value other than as parts or scrap. Although the procedures relate to junked vehicles, do not confuse the following with *Junked* certificate of title procedures.

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



Service Oklahoma, accompanied by an **Affidavit for Cancellation of Oklahoma Title (SOK Form 701-8)**. Upon verification that any perfected lien against the vehicle has been released, the certificate of title will be canceled.

- There is *no charge* to the vehicle owner for this cancellation. The registration is *not* required to be current.

Once a title is canceled, *no subsequent title or registration can be issued*. All subsequent transfers of ownership must be executed on a **Certificate of Ownership (SOK Form 766)**.

Certificate of Ownership

Ownership of vehicles ***ten (10) model years old or less*** may be transferred by utilizing a **Certificate Of Ownership** (SOK form 766) only ***after*** the title has been canceled by means of an **Affidavit for Cancellation of Oklahoma Title**.

Any vehicle ***over ten (10) model years old*** which is not roadworthy and not capable of repair for operation or use on the roads and highways and on which the certificate of title has been lost, canceled or otherwise not available, shall also transfer ownership by use of the **Certificate of Ownership**. Use of this transfer of ownership form will result in cancellation of the Oklahoma title, if it has not already been done.

- ***All*** Certificate of Ownership transfers ***must*** be ***reviewed*** and ***approved*** by MVD prior to processing.
- Current registration is not required to process an approved Certificate of Ownership transfer.

The format of this certificate is prescribed by Service Oklahoma, but is not provided for general distribution. It is, however, furnished to all motor license agencies. By Statute, any form that contains all the information listed on the Service Oklahoma form will be acceptable for the described purposes.

- The **Certificate of Ownership** is a three (3) part form.
- The buyer and seller each retain a copy.
- Within thirty (30) days of the transaction, the seller is to submit one (1) copy to Service Oklahoma, or a motor license agent, with a fee of \$4.00. The agent must receive MVD authorization before processing a certificate of ownership transfer.

After receiving MVD approval, a transaction receipt is to be generated. The agent's fee is \$1.00, with the remaining \$3.00 to be remitted to SOK.



Classic Titles

[TITLE 47 § 1105][RULE 710:60-5-56]

Any title, with the exception of a junked title, issued to a vehicle twenty five (25) years old or older will automatically be branded as "Classic" under "Type of Title" on the title certificate.

- There is no change in title fee, or any special registration requirements, for such vehicles.
- There is no requirement for existing titles to be turned in for titles branded "Classic" - the brand will simply appear on any title issued subsequent to a vehicle reaching twenty five years of age.
- This title brand is based *solely* on the age of the vehicle and does not necessarily relate to eligibility for an antique/classic vehicle license plate.

Vintage Vehicle Title

Effective November 1, 2019, a customer may make an application for title for vintage vehicles.

Vintage vehicle means a passenger automobile or truck having no more than two axles and for which no Oklahoma certificate of title exists in the records of Service Oklahoma prior to January 1, 1980, and which has not been registered in the records of Service Oklahoma or any other state for a period of fifteen (15) or more years prior to the date as of which the application for certificate of title is made. The vintage vehicle may not be subject to a lien by any person or other legal entity for the purchase price of the vehicle, for expenses associated with repair or refurbishment of the vehicle, storage charges or any other purpose.

Form 750-A, Affidavit for Vintage Vehicle is required and available under Forms in the Agent Site & Forms. Explanatory qualifying criteria is listed on the back side of the form. The completed form along with a non-refundable remittance in the amount of \$250.00 is required to be submitted to SOK for approval.

Direct questions to MV Titles.

Duplicate Certificate of Title

[RULE 710:60-5-57]



The **Application for Replacement Certificate of Title for Vehicle/Boat/Motor (SOK Form 701-7)** is used for issuance of a duplicate Oklahoma title to the record owner.

Application for duplicate title may be made **only** by the record owner, the lienholder if there is an active lien, or someone who has been given notarized power of attorney (POA) regarding the vehicle by the owner. When application is made via POA, a copy of the POA is to be attached to the **Application**. If an active lien is present, a lienholder may request a duplicate title. Lienholders are not required to provide POA if they have an active lien on the vehicle.

The **Application** and resulting duplicate title must reflect the same information as shown on the previous title, with the following exceptions:

- An address may be changed.
- A lien may be released **if** the lien release is received and attached to the approved **Application**.

Registration Requirements

Registration **must** be current prior to issuance of a duplicate title (*see exceptions listed on the following page*).

- In the event the registration has expired, the applicant is **required** to renew the registration prior to issuance of the duplicate title, unless the plate has been transferred off.
- This requirement also includes the registration grace month. A duplicate title may **not** be issued in the registration grace month. Bear in mind, the grace month is merely a non-penalty registration renewal period. The registration is actually considered expired.
- Should you be presented with a situation where the taxpayer has already transferred the license plate to their newly purchased vehicle and then realized they cannot find the title on the prior vehicle in which the plate was removed, the taxpayer will be allowed to obtain a duplicate title without having a current registration, even though the registration was ceased as a result of a license plate transfer.

For this situation, process the duplicate title selecting *Plate Has Been Transferred* as a duplicate title exemption of requiring current registration; this selection can only be selected when a plate has already transferred to another vehicle.

- Refer to **System Requirements for Duplicate Title Issuance** for details on other requirements that must be satisfied in order to issue a duplicate title.



Exceptions to Current Registration Requirement for Duplicate Title Issuance

The **only** exceptions to the current registration requirement for duplicate title issuance are as follows:

1. Manufactured homes
2. Non-expiring commercial trailers
3. Construction machinery
4. Permanent tax-exempt plate organizations (political subdivisions and volunteer fire depts.). Contact [Title Corrections](#) for adjustment of the registration expiration date reflected on the computer system to allow for title issuance.
5. Duplicate salvage or junk titles (Note: Must be currently registered to go into salvage or junk status from non-salvage or non-junk status.)
6. Vehicle owner no longer in Oklahoma and duplicate is to be mailed to owner's out of state address. Encoding an out of state address will override the system current registration requirement. No additional proof of out of state residency is required from the owner to issue the title.
7. Licensed OK Dealer (title must be in the name of the dealership).
8. Low speed electric vehicle
9. Plate has been transferred to another vehicle.
10. Vehicle is currently registered IRP
11. Vehicle is owned and operated by the State
12. Unrecovered Theft – vehicle has been stolen and not yet recovered
13. Use In Office Date - Customer came in before the vehicle's expiration but the duplicate title was processed afterward.

System Requirements for Duplicate Title Issuance

Duplicate titles may be issued without SOK approval when **all** the following conditions are reflected on the master record:



- The record is on the master file.
- No title issued within the previous seven (7) days
- No pending Title 42 transaction on file
- Title has not been cancelled. There is no Stop Flag on the record. Registration is current (refer to previous section). Record does not have a Title Returned to Sender indicator active.

If any of the above conditions **do not** exist, you will receive an error message. The error message will ordinarily direct you what action to take, or who to contact. Following are general guidelines for resolving the various scenarios.

Record Not on File: Contact the Research section to see if the record can be rebuilt from archives. If there is no record in archives to rebuild, no duplicate title will be issued.

Title Issued Within Previous Seven (7) Days: A duplicate title may not be issued within seven (7) days following issuance of a previous title. This is to allow adequate time for mail delivery. The exception to this guideline is if the previous title was returned to this office by the postal service and the record has an active Title Returned to Sender indicator.

Pending Title 42 Transaction on File:
Contact the Title 42 Section.

OK title has been cancelled: – This normally is a result of another state notifying us the OK title was submitted to them upon application for their title. Contact Title Research.

Stop Flag on Record: Follow instructions outlined in the **Stop Flag** section.

Title Returned to Sender indicator: This indicates the previous title was returned to SOK by the postal service. A duplicate title is **not** to be issued. Verify the accuracy of the record address, correct it (if necessary) and send the title to print at *no charge* to the taxpayer.

Transferring of Oklahoma Titles

[O.S. TITLE 47 § 1107] [RULE 710:60-5-71]

In most instances, an Oklahoma transfer title is issued upon receipt of a properly assigned and notarized Oklahoma title and proof of liability insurance. Other instances where a transfer title may be issued are covered in the following pages. Title may not be transferred if there is an active lien with the following exceptions: adding an additional name by “and”, transfer to the owner’s trust, the current owner is deceased, or with the approval of the lienholder.



The first assignment space on an Oklahoma title is to be used by the owner reflected on the face of the title to assign ownership. The subsequent reassignment spaces may be utilized **only** by licensed used dealers of the applicable vehicle type.

Certain states utilize separate **reassignment forms** for their dealers. Should an Oklahoma title be assigned to an out-of-state dealer and reassigned to an Oklahoma resident on a reassignment form, it may be accepted, **provided** the reassignment form is from that dealer's state.

Note: If the vehicle record displays an "Archived in Legacy" indicator, please contact the Title Division.

Confirming Dealer Licenses

The existence of a current used dealer license must be verified **before** processing any transaction involving a dealer assignment.

- Current dealer information for used motor vehicle dealers, travel trailer dealers and commercial trailer dealers can be verified by using the Dealer Search function.
- Refer to **Dealers** for a listing, including contact information, of the various licensing entities for different dealer types.

Liens

Effective November 1st, 2021, if there is an active lien indicated on the face of an assigned Oklahoma title, a transfer title may not be issued unless a lien release is provided. Refer to the **Lien** section for complete information.

- Always check documentation for indication of a lien. Liens must be entered if they do not already appear on the record.

Transfers When the Previous Assignment was Never Completed (Title Jumping)

Should an assigned Oklahoma certificate of title or assigned MSO 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 Division may review for consideration of title issuance. Provided both assignments are properly completed and all taxes, fees and delinquent penalties relevant to that previous assignment are collected, in addition to those due on the most recent assignment, the Division may approve a certificate of title to be issued directly to the most recent assignee.



The last assignee will then be given the **option** of paying the applicable taxes, fees and penalties due on the previous assignment – in addition to the taxes, fees and penalties due relative to their assignment – in order to complete a title transfer directly into their name.

- As noted, when approved, the above is an **option** to be given the last assignee, to facilitate titling into their name, **only** if that is their wish **and** they are willing to pay the applicable taxes, fees and penalties. It remains their choice whether to go back to the seller and address the previous assignment.

Transfer of Title per Divorce Decree

[RULE 710:60-5-76]

When a vehicle, boat or outboard motor has been awarded in a divorce action **and a properly assigned title is not surrendered**, the applicant must submit the divorce decree to transfer ownership.

1. The divorce decree must identify the vehicle, boat or outboard motor by the identification number. If the identification number is not listed in the decree, the taxpayer must obtain an amendment to the decree, listing the appropriate identification number.
 2. Copies of **all** the following pages of the divorce decree and/or amendment to the decree are required as supporting documentation for issuance of the title.
 - ✓ First page indicating the decree and/or amendment has been filed and the case number;
and
 - ✓ The page reflecting the unit identification number;
and
 - ✓ The last page of the decree, signed by the judge.
- *No excise tax is due when transferring ownership to either former spouse due to a divorce.*

Legal Change of Name (Same Owner)

When a record owner wishes to change his/her name **only**, due to a legal change of name, a properly **assigned and notarized** title will be required along with one (1) of the following:



1. A copy of the **court order** reflecting the name change; **or**
2. A copy of the **marriage license** reflecting the change of name by marriage.

Excise tax is not due, **provided** no other name is being added.

- If another name is being added, excise tax is due, unless an exemption applies (*i.e. family*).
- When exempting excise due to a name change, the copy of the court order or marriage license reflecting the legal change of name is to be attached to the SOK copy of the title transaction receipt, to be included in the semimonthly report.

Court Officers Acting as Notaries

[O.S. TITLE 49 § 114]

The following state court officers may act as notaries:

- Judge
- Secretary Bailiff of a Judge
- Court Clerk
- Deputy Court Clerk

Notarizations executed by any of the above are acceptable. They will utilize a seal or stamp which may differ slightly from a standard notary seal or stamp. There will normally be no commission date listed for the court officer.

Notice of Transfer of Ownership of a Vehicle

[O.S. TITLE 47 § 1107]

Upon assignment of ownership of a vehicle (**boats and outboard motors are excluded**), currently titled in the state of Oklahoma, the transferor **may** notify Service Oklahoma of an assignment of ownership to the vehicle by completing and submitting a **Notice of Transfer of Ownership of a Vehicle (SOK Form 773)** or the Notice of Transfer tab at the bottom of the Oklahoma title, to any tag agency. The filing fee is \$10.00, of which \$7.00 is to be retained by the filing LO.

- Filing of the Notice is an **optional** procedure, performed at the discretion of the seller.
- It is intended **only** to notify SOK of the **assignment** of ownership. It in no way affects the responsibility of the buyer to transfer ownership of the vehicle in the manner prescribed by Oklahoma law.



LO Filing of Notices of Transfer

To be acceptable for filing, Notices of Transfer **must** include (by statute) the following information:

- 1.) V.I.N. of the vehicle
 - 2.) Full name and address of transferor (seller)
 - 3.) Full name and address of transferee (buyer)
 - 4.) Date of ownership assignment
 - 5.) Signature of transferor
- Notices lacking **any** of the above information should **not** be filed.
- Current record ownership will display on the entry screen. ***If ownership has already been transferred, do not enter the Notice of Transfer information.***
 - When presented with transfer of ownership documentation, it is not necessary to compare that information with the **Notice of Transfer** information (if any) on the system. Complete the transfer of ownership according to the documents presented to you.
 - Following entry of a Notice, a \$10.00 transaction receipt will be generated. The SOK copy is to be submitted in the applicable semimonthly report.
 - Completed and filed Notices are **not** to be submitted to MV by the filing LO. They are to be retained by the filing LO.

Once a **Notice** is filed, the system will not allow any type of transaction (i.e. registration renewal) that does not include a title transfer. Once transferred, the **Notice** will automatically delete from the system.

By statute, the transferee indicated on a filed Notice of Transfer is “*rebuttably presumed to be the owner of the vehicle*” and “*subject to civil and criminal liability arising out of the use, operation, or abandonment of a vehicle...*” (47 O.S. § 1107.4).

Notice of Transfer on Death (TOD)- Form 771



Effective 11/1/16, this statutory TOD procedure applies to any Oklahoma motor vehicle title holder wishing to designate a TOD recipient in the Oklahoma vehicle title file.

Note: We will continue to accept and recognize notations such as "TOD" and "WROS" on title assignments or surrendered out of state documents. The new TOD Notice process is an alternative to making title notations, but does not replace those notations, should they be presented to you on titling documentation.

The TOD Form 771 may be used as an original TOD notice application, amended application, revoked application or, upon death of transferor, as an application for title by the transferee. Upon receipt of the TOD form, the information will be entered to the vehicle record and remain, until utilized following death of the transferor, revoked/amended by transferor, revoked by transferee or cancelled by a qualifying transaction event (see below and reverse of form). The TOD notation will be retained in the vehicle record file only. It will not reflect on the title certificate or registration document.

- TOD notices may be filed on only motor vehicles. (Note: Travel trailers, while statutorily defined as "vehicles" are not "motor vehicles".) Effective November 1, 2023, TOD notices may also be filed on boats and outboard motors.
- There is no fee to file a TOD.
- Only the record owner(s), per the SOK Motor Vehicle Title file may file a TOD notice.
- For a TOD notice to be accepted, current ownership of the vehicle must be in the name of an individual or individuals, not a business; trust; etc.
- If the vehicle is currently owned by more than one owner (transferors) joined by "and", all must sign the TOD filing notice. If joined by "or", any single owner may file a TOD notice.
- Only one notice can be on a record at any time. A subsequent Notice filing will cease any preceding Notice.

Unless amended or revoked by the transferor, or revoked by the transferee, a filed TOD will remain in effect until the resulting transfer of ownership to the transferor is completed, or until an event precipitating cancellation of the TOD filing occurs. Such cancelling events include:

- Transfer of ownership of the vehicle



- Presence of active lien on the vehicle record at time of transferee application to transfer title following death of transferor
- Cancellation of the OK title resulting from notice of subsequent titling of vehicle in another state
- Death of transferee prior to transferor

The transferee noted on a TOD filing is not considered an interested party in terms of the vehicle ownership record, until the transferor is deceased. Therefore, the TOD information is not part of a Vehicle Information Request response, nor is a TOD transferee considered an interested party for notification purposes in a Title 42 possessory lien filing.

Transfer of Title Upon Death

[RULE 710:60-5-77]

The following procedures relate to vehicles ***currently titled in Oklahoma***. Documentation relating to the death of an out of state title record owner should be referred to the Title Section for approval.

Death of Transferor When TOD Notice on File

The following documents are required to transfer ownership to the TOD transferee following death of the TOD transferor:

- Properly completed (*front and back*) **Transfer on Death Notice** (Form 771), with the **Transferee Application** section (bottom of reverse side) filled out
- A screen print of the TOD information on the vehicle record file
- Copy of transferor's death certificate.

Title ownership to the TOD transferee is to be entered **exactly** as designated by the Transferor. The Transferee may not alter in any fashion. Desired changes would require the Transferee applying for a subsequent title change (i.e. transfer if wish to add name, etc.). Desired changes prior to the death of the Transferor could be accomplished by filing an Amended TOD notice

Standard titling and registration fees are assessed, with the exception of excise tax, which is **exempt** when titling to a TOD transferee, as it is considered an inheritance.



If multiple owners (transferors) - regardless of whether joined by "and" or "or" - all must be deceased before a transfer of ownership to the TOD transferee may be completed.

Note: Presentation of a deceased transferor's will reflecting other disposition of the vehicle does not cancel the TOD notice filing, absent a court order specifically directing SOK to recognize the will over the TOD. SOK must otherwise recognize the TOD filing

Intestate

When a deceased has left no will, they are said to have died *intestate*. When a person dies intestate, the vehicles are to be distributed by the law of descent (to relatives), in the following manner:

(Note: Such applicants must be related to the deceased).

- A completed **No Administrator Affidavit** (**SOK Form 798**), and death certificate, are required as supporting documentation.
- If the applicant presents a title in the decedent's name, the title is to be attached to the title transaction as supporting documentation (no assignment is needed). Otherwise, a screen print reflecting the record owner is required.

Title is to be issued in the applicant's name, as listed on the **No Administrator Affidavit**. No excise tax is due (inheritance).

Note: The provision for the "No Administrator Affidavit," SOK Form 798 does not apply when a title record shows two (2) or more owners unless **all** of the owners are deceased, as documented by the presentation of death certificates. Otherwise, ownership passes to the remaining listed owner(s). The No Administrator Affidavit cannot be used on non-statutory vehicles such as Manufactured Homes.

Will

When a deceased has left a will, ***the will must be probated before any action may be taken*** (unless the value of the estate is not more than \$50,000.00 – see **Small Estate Affidavit** section). Upon probate of the will, ***letters testamentary*** will be issued by the court. Letters testamentary are orders issued by the presiding judge, naming the individual or individuals responsible for administering the estate. The named administrator(s) may assign vehicle ownership on behalf of the deceased owner.

When transferring a title where the assignment has been completed by the **administrator or executor** of an estate, a copy of the ***letters testamentary***, naming



that individual as executor or administrator for the deceased's estate, is required as supporting documentation for the title transaction.

Upon the presentation of Letters Testamentary, the administrator(s) may transfer title without consideration of any other owner(s) listed on the title.

If not a qualifying family excise tax exempt transfer, excise tax is exempt **only if** a copy of the probated will is provided, ***naming the applicant as the recipient*** of that specific vehicle. If a vehicle is listed, but not identified by V.I.N., or language in the will indicates the vehicle should be included in the items left to the individual (for example: "all personal property"), contact the Title Section for instructions.

Small Estate Affidavit

[O.S. Title 58 § 393]

When a decedent has left a will, but the value of the estate does not exceed \$50,000.00, no probate is required before transferring ownership of any vehicle(s) bequeathed to someone in the decedent's will. Ownership may be transferred to the successor of interest by completing a **Small Estate Affidavit (SOK Form 405)**.

In addition to the Affidavit, the following three items 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 specific vehicle by VIN.
3. Either the title certificate in the decedent's name or a screen print reflecting the decedent as the record owner.

Upon presentation of the above three items, ownership may be transferred **only** into the ***name of the vehicle recipient*** named in the will.

- Ownership may not be transferred to another party.
- The successor need not provide evidence of relationship, if any, to the decedent.
- No excise tax is due (inheritance).

The **Small Estate Affidavit** procedure applies **only** to the specific situation described above (decedent left will **and** estate not over \$50,000.00). It does not change any other procedure requiring a probated will or **No Administrator Affidavit**.

Transfer of a Government Vehicle



U.S. Government Standard Form 97 is used by the United States Government to transfer ownership of a vehicle, boat or outboard motor from the government, to an individual or firm.

Such vehicles, boats or outboard motors may be surplus, or may have been registered in Oklahoma, seized by the government and sold for violation of Federal law.

- Transfers of ownership with properly completed **Form 97's** *do not* require SOK approval.
- Issue an **original** Oklahoma title, even if the vehicle has already been titled in Oklahoma in the same manner as if from an out-of-state title (completed Application for Title, out of state V.I.N. inspection, etc.).

Oklahoma Federal Surplus Property Agency Transfer

Some federal government vehicles are transferred to state, county, city or nonprofit organizations through the Oklahoma Federal Surplus Agency. Such transfers will always be to one of these type entities – **never** to individuals or private companies.

- Transfer documentation will **always** include the following two (2) forms:
 1. The Oklahoma Federal Surplus Property Agency Certificate to Obtain Title to a Vehicle; **and**
 2. Department of Central Services Property Distribution Division Distribution Document
- **Both** documents are required. Provided you have both, SOK approval is **not** required.
- Issue an **original** Oklahoma title, even if the vehicle has already been titled in Oklahoma in the same manner as if from an out-of-state title (completed Application for Title, out of state V.I.N. inspection, etc.).

Transfer from Court Orders, Bankruptcies, and Sheriff's Bill of Sale

All transfers from court order (*with the exception of divorce decrees*), bankruptcy and sheriff's bill of sale **must** be submitted to SOK for approval.



- **Out-of-state** sheriff's bills of sale are **not** accepted.

Letters of Guardianship issued by a court allow the named guardian to operate in the same capacity as someone who has been granted Power of Attorney (refer to **Ownership Transfer By Other Than Record Owner**). Provided the Letters display a court filing stamp, SOK approval is not required to proceed under the P of A guidelines.

Affidavit for Transfer when Assigned Title is Lost

[RULE 710:60-5-94] (**SOK FORM 777**)

This form is used to apply for an Oklahoma transfer title for a vehicle/boat/motor when the purchaser **received and subsequently lost** an assigned Oklahoma title.

The completed **Affidavit** is to reflect the same information as shown on the reverse side of the lost assigned title.

Application Requirements

The applicant **must provide** one (1) of the following for **each assignment** reflected on the lost title:

- Notarized bill of sale (the date of the **sale** should be listed, in addition to the notary date); **or**
- Photocopies (front and back) of the canceled check submitted in payment for the transaction ; **or**
- Sale Contract or Buyer's Order (original or certified copy); **or**
- **Certified** copies of front and reverse side of the assigned title that was lost.

➤ **Each of the above documents must contain the serial number and date of sale.**

Document Submission to SOK

The completed **Affidavit** and above required document(s) are to be attached as supporting documentation to the transfer title transaction, as well as:



- When applicable, an odometer disclosure statement for **each** assignment. A separate statement is not required if a certified copy of the assigned title has been presented which contains a completed disclosure statement.

SOK pre-approval of **Lost Assigned** title applications is **not** required, **provided** the above requirements are satisfied.

If a lien is reflected on the Motor Vehicle file indicating a date of sale **other than** the date indicated on the additional proof provided by the buyer, the date on the lien file is to be used as the sale date for calculating taxes and penalties.

Ownership Affidavit Guidelines Applicable to Vehicles

[O.S. TITLE 47 § 1105] [RULE 710:60-5-96]

An **Affidavit of Vehicle Ownership** (Form 753) may be utilized as supporting documentation for the issuance of an Oklahoma title to vehicles ***purchased by or from an Oklahoma resident*** (refer to *boat/outboard motor guidelines*) in certain situations, outlined below, predicated on the statutory requirement that an affidavit may be utilized when “*no other party or lienholder can be identified as to ownership or claim*”.

- Should an owner/lienholder record be discovered, in OK or any other state, at **any** point in the following process, titling by Ownership Affidavit will **not** be allowed. In that event, the purchaser must take the appropriate steps to obtain proper title documentation &/or seek court direction.

Qualifying Criteria for Title Application by Vehicle Ownership Affidavit

Applicant has an ownership assignment document (*i.e. bill of sale*) identifying the vehicle by VIN, but cannot contact seller for proper / complete documentation.

- If **no** ownership assignment documentation (*i.e. bill of sale*), titling by OA alone **will not** be allowed.
- If applicant indicates he/she can reach seller, he/she is to be instructed to do so and the **seller** must then take the necessary steps to provide proper titling documentation to the buyer.



Ownership Affidavit Title Application Process

The Applicant is to submit a completed **Vehicle Information Request** (\$1.00 fee) to an LO or MVD.

- LO is to check for presence of a record. If there is no record, message Research and ask if they can locate a record. If still no record, submit (*fax or mail*) ownership documentation and completed **Ownership Affidavit**, to Title Consultants for review and instructions.

Upon receipt of the LO request, MVD will teletype the state of origin listed (*if any*) on the **Ownership Affidavit**. If no record is found in that state, or no state listed on the **Affidavit**., a general teletype will be sent out to all states.

- If ***any other state record is discovered***, MVD will complete the Rejection portion of the **Ownership Affidavit**, noting the state (*only – no ownership info. is to be provided*) in which a record is found and return to the submitting LO. A notation of the rejection will be entered on the system. It then becomes the taxpayer's responsibility to take the necessary steps to acquire proper titling documentation (i.e. contact that state; pursue a court order, etc.).
- If ***no record is found in any other state***, title issuance may be approved and instructions will be returned to the submitting LO.

V.I.N. Inspection Required on Approved Vehicle Ownership Affidavit

If approved, no OK title will be issued to a vehicle via this Ownership Affidavit process until / unless a VIN/Odometer inspection is performed and the VIN verified against the surrendered ownership documentation.

The applicant may choose to have the inspection performed at time of **submission** of the Ownership Affidavit (*and perhaps pay an unnecessary \$4.00 fee should the OA be denied*), or choose to **wait** to make certain MV approves title issuance.

If title issuance is approved and no inspection has yet been performed, the title may be placed on serial inspection hold.

Please direct any questions regarding the **Ownership Affidavit** process to the Title Section.



Imports (Foreign Vehicles)

[RULE 710:60-5-130]

All documentation relating to the titling of a vehicle entering from another country (with the exception of Canada) or a foreign vehicle originally manufactured for sale outside of the United States **must** be submitted to the Title Section for approval **before** processing. Document hold titles are **not** to be issued on such vehicles. If all necessary documentation, as outlined below, is not presented, no transaction will be processed.

- Vehicles entering from **US Territories** (American Samoa; Guam; Northern Mariana Islands; Puerto Rico; US Virgin Islands) **do not** require any Customs or DOT documentation.

Canada Imports

1. An original copy (no faxes) of the Canadian Registration Certificate.
2. Proof of United States Customs and Border Protection clearance. Any one (1) of the following customs forms are satisfactory proof of customs entry:
 - a. *CBP 368* **COLLECTION RECEIPT OR INFORMAL ENTRY**
 - b. *CBP 7523* **ENTRY AND MANIFEST OF MERCHANDISE FREE OF DUTY**
 - c. *CBP 3299* **DECLARATION FOR FREE ENTRY OF UNACCOMPANIED ARTICLES**
 - d. *CBP 3311* **DECLARATION FOR FREE ENTRY OF RETURNED AMERICAN PRODUCTS**
 - e. *CBP 7501* **ENTRY SUMMARY**
 - f. *CBP 6059B* **CUSTOMS DECLARATION**

Note: older forms were designated "CF" forms. If presented with an older form, you may accept it.

3. Notarized bill of sale (if vehicle is changing ownership).

Imports from All Other Countries

1. The United States Customs documents (see Item 2 above for listing of forms)
2. The United States Department of Transportation (DOT) documents:
 - a. **HS-7 DOT Vehicle Safety Standards Form**



- b. **DOT Bond Release Letter** (where box 3 of HS-7 Form used - involves DOT bond for non-complying personal use vehicles for other than registered importers.)
 3. A United States Environmental Protection Agency (EPA) document #3520-1 **EPA Vehicle Emissions Standards Form**
 4. Evidence of ownership. If not previously titled in the U. S., valid proof of ownership in the country in which the vehicle was originally purchased (i.e. notarized bill of sale) must be submitted, *accompanied by a **legible** translation of the documents.*
- *Vehicles registered through the U.S. military are **not** subject to the normal imported foreign vehicle federal government documentation requirements (E.P.A., D.O.T., etc.) as a prerequisite to titling in Oklahoma.*
 - Mini-trucks are **exempt** from providing the Federal documentation, as required on foreign vehicles titling and registering for the first time in U.S.

U.S. CUSTOMS: OKC Office: (405) 942-3405 / Tulsa Office: (918) 832-4130
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Export Only Vehicles

[O.S. TITLE 47 § 1105] [RULE 710:60-5-60]

Licensed Oklahoma dealers selling vehicles to foreign buyers are required to stamp the certificates of title: “**EXPORT ONLY. NONTRANSFERABLE IN THE UNITED STATES**”. Once so noted, that title is ***no longer considered negotiable*** in this country and the vehicle will be ***ineligible*** for titling or registration.

- On an **Export Only Vehicle Title Cancellation Notice (SOK form 730 available on the SOK website)**, the selling dealers will supply MV with the title numbers and VIN numbers of such vehicles. Upon receipt of the dealer notifications, MV will cancel the Oklahoma titles.
- ***Titles displaying “Export Only” notations, whether Oklahoma or any other state title, are not to be accepted for any registration and/or titling transaction. Neither may any transaction be completed on a record marked in the SOK computer system as “Export Only”. If attempted, a cancelled title error message will appear.***

Other than recognizing the unacceptability of any further transaction once a vehicle is branded Export Only, LO’s will have no involvement with this process.



Repossessions

[O.S. TITLE 12A & 47 § 1110 & 1126]

Ownership of a vehicle, boat, outboard motor or manufactured home may be obtained by the lienholder or mortgagee by foreclosure of a lien or mortgage, in the manner provided by law.

With/Without Recourse

When presented with repossession documentation, review the contract to verify whether “**With Recourse**” or “**Without Recourse**” is indicated. That notation will determine eligible repossessionors.

- If “**With Recourse**” is reflected, either the selling dealer **or** lienholder of record may apply for a repossession title.
- If “**Without Recourse**” is noted, **only** the lienholder of record can apply for a repossession title. The lienholder of record can assign the contract to another person or company with a separate reassignment sheet. In that situation, the assignee may apply for a repossession title.

Vehicle Repossessions

Repossessions may be processed by motor license agents, without submitting the documentation to SOK for approval, provided all of the following conditions are met:

1. Proper ownership documentation:

- If the vehicle has ***never been titled in any state***, the original, duplicate copy or certified copy of the MSO, or a manufacturer’s letter declaring a duplicate MSO cannot be issued, is required. A V.I.N./odometer inspection is to be completed and the ***inspected*** odometer reading entered on the original OK repossession title.
- If the vehicle has been ***titled in another state or with a federally recognized Indian tribe***, the ***original*** (a copy, certified or otherwise, is ***not*** acceptable) title from that state/tribe must be submitted. A V.I.N./odometer inspection is to be completed and the ***inspected*** odometer reading entered on the original OK repossession title.



- If the vehicle has been ***previously titled in Oklahoma***, a copy of the screen reflecting the record owner ***prior*** to issuance of the repossession title is required. The odometer reading on the Oklahoma record is ***not*** to be changed when issuing a transfer Repossession title.
2. A properly completed **Repossession Affidavit (SOK Form 737)**
 3. A certified copy (*front* and *back*) of the financing contract.
 - The contract ***must*** indicate the vehicle is pledged as collateral ***and*** list a complete description of the unit, including V.I.N. ***A payment schedule alone is not sufficient to process a repossession title.*** Refer to **Repossession Contract Without Vehicle(s) Listed by V.I.N.** for exceptions.
 4. An acceptable lien release provided by lienholder.
 - Stamp or write "Repossession" in lower left corner of the release and attach as supporting documentation to the title transaction receipt.

Additional Liens Reflected

If more than one (1) lien is on the vehicle and the first lienholder is applying for a repossession title, a copy of a letter from the reposessor to the other lienholder (s) must be included and dated at least ten (10) days prior to the date the repossession affidavit is processed by the motor license agent. Proof of mailing is required.

- The original letter and proof of mailing (proof of mailing will be the white, date stamped post office certified mail receipt and the green certified mail card signed by the second lienholder) , along with a screen print of the other lienholder(s), are to be retained as supporting documentation for the title transaction receipt. With such documentation, the lien(s) may be released.
- If a secondary lienholder is making application for a repossession title, signed and dated lien releases from the previous lienholder(s) are required.

Hold Title

If the Oklahoma title is on "hold", the proper documentation must be surrendered to release from hold status.

Cancelled Title



If our records reflect the Oklahoma title has been canceled or you are advised an out of state title has been issued subsequent to the Oklahoma title of record, the out of state title **must** be submitted. Upon submission, issue a new original Oklahoma title.

Fees and Registration Processing

[O.S. TITLE 47 § 1126]

A repossession fee of \$46.00, plus a standard title fee of \$11.00 (\$2.25 for boats/outboard motors), is assessed upon issuance of a repossession title. The repossession fee is in lieu of any and all vehicle registration fees, transfer registration fees, excise taxes, and penalties due on the vehicle.

- Commercial trailers are **not** to be issued new plates when repossessed.
- The reposessor of a vehicle has the **option** of obtaining a current month registration at no additional charge, or paying for a full or partial year (if applicable to vehicle type) registration. The registration expiration should be based upon the issue month of the repossession title.
- If a lienholder does not have an existing plate to transfer, a new plate is to be issued at no additional charge.
- If the debtor never registered the vehicle into their name, the lienholder is not responsible for the debtor's title and registration fees (the same as before Plate to Owner).

(Refer to **Manufactured Home Repossessions** and **Boat and Outboard Motor Repossessions** for applicable registration information.)

With/Without Recourse

When a vehicle lienholder **chooses** to obtain a current month registration at no charge, use the fee exception of "repossession".

- Issue the proper month decal. A license plate and/or yearly decal may be issued, if necessary.
- Proof of insurance is required. However, the reposessor may submit an **Affidavit of Non-Use In Lieu of Liability Insurance (SOK Form 797)**. In that case, issue a non-use registration decal.

When the reposessor **chooses** to **extend** the registration of the vehicle, issue a registration in the normal manner, assessing the applicable registration fee. Insurance verification guidelines apply.



- Regardless of which registration option is chosen, if the vehicle remains in the reposessor's possession when the registration expires, the registration must be renewed for a full year, unless the reposessor is a licensed dealer.

Excise Tax to Subsequent Owner

When a repossession title has been issued for a new vehicle (MSO), the subsequent owner will be assessed the used / second year excise tax and registration fees.

An excise tax exemption (Repossession Return) is allowed when ownership of a repossessed vehicle is assigned by the reposessor back to the former Oklahoma title record owner(s) from whom the vehicle was repossessed **within 30 days of issuance of the repossession title**.

Repossession Contract without Vehicles Listed by VIN

Contracts utilized in repossession proceedings must, as a rule, identify the vehicle(s) by V.I.N. However, in ***certain, limited*** situations, there are exceptions to this policy.

- Such situations will ordinarily involve a commercial debtor, such as a company or a dealer, and will normally involve numerous vehicles being employed as collateral.
- In such situations, the contract may identify collateral in more general terms such as "all equipment possessed by the debtor", or other similar language.

Should you be presented with a contract that does not identify vehicle(s) by V.I.N., but appears to have identifying language that may indicate the vehicle(s) should be considered part of the collateral for the loan, contact the Motor Vehicle Division Title Section for approval before processing any repossession transaction.

Out of State Repossession Affidavits

When presented with an out of state title and out of state repossession affidavit, the affidavit and title ***must*** be from the same state, even if the lender is from another state.

- *For Example:* If presented with a Texas title by an Illinois repossessing lender - a TX, not IL, repossession affidavit is required

The exception to the above is an Oklahoma lienholder presenting an out of state title with an Oklahoma repossession affidavit. That scenario is acceptable.



Repossessions Involving Indian Tribal Titles

REPOSSESSOR SURRENDERING TRIBAL REPOSSESSION TITLE IN NAME OF LENDER AND INDIVIDUAL

When a tribal *repossession* title has been issued in the name of a lending institution *and* an individual tribal member, the lending institution may assign ownership to themselves, without the signature of the tribal member, and apply for an OK title, *provided* documentation verifying the individual listed on the tribal title was a member of the title issuing tribe is also presented. An odometer disclosure statement is not required (involuntary divestiture). The odometer figure from the V.I.N./Odometer inspection is to be carried forward.

- If tribal membership documentation *is* provided, issue an original (*not a Repossession*) title in the lender's name, in the same manner as if entering from another state (V.I.N./Odometer inspection; tire recycling fees, etc.). Normal registration fees apply. Excise tax does not (*dropping a name*).
- If tribal membership documentation is not provided, assess taxes and fees back to the issue date of the tribal title, in the manner outlined under **Indian Tribal Titles**

REPOSSESSOR SURRENDERING TRIBAL TITLE IN INDIVIDUAL'S NAME ONLY

- If tribal membership documentation is provided, lender is to complete a Repossession Affidavit, provide a certified copy of the security agreement and an acceptable lien release. LO should process as if entering from another state (V.I.N./Odometer inspection; tire recycling fees, etc.), issue a repossession title and, in lieu of excise tax and registration fee, assess the \$46.00 repossession fee and issue a current month registration (*unless reposessor chooses to register for longer period*).
- If tribal membership documentation is not provided, assess taxes and fees back to the issue date of the tribal title, in the manner outlined under **Indian Tribal Titles**, then process as described immediately above.

REPOSSESSOR SURRENDERING TRIBAL TITLE IN LENDER'S NAME ONLY

In this situation, the \$46.00 repossession fee does not apply. As the lender is not a tribal member, excise tax and registration fees are due (without penalty) and an original title issued.

- Process as if entering from another state (V.I.N./Odometer inspection; tire recycling fees, etc.).

Manufactured Home Repossessions



[O.S. TITLE 47 § 1110] [O.S. TITLE 68 § 2813]

Except as noted below, and except for V.I.N./odometer inspection requirements - which never apply to manufactured homes - repossession documentation and procedural requirements for manufactured homes are identical to those outlined for vehicles. Just as for vehicles, excise tax is never assessed the reposessor. However, there are significant differences in the areas of manufactured home registration fee assessment and county ad valorem tax verification.

Manufactured Homes Previously Titled in Oklahoma

MOVING THE MH

When a manufactured home previously titled in Oklahoma is being repossessed, the reposessor may initially obtain a D.P.S. move permit without obtaining title in their name. This is to enable the home to be moved immediately. However, in that situation, the reposessor must make application for a repossession title within thirty (30) days of the permit issuance date.

AD VALOREM TAXES

Proof of paid **current calendar** year ad valorem taxes, or no taxes due, in the form of a copy of the original **SOK Form 936**, must be presented, **unless** an **original** Oklahoma title was issued earlier that **same calendar year** and **current** registration is reflected.

LICENSE PLATE

If needed, a manufactured home license plate may be issued for a fee of \$3.25.

Manufactured Homes not Previously Titled in Oklahoma

When an *original* Oklahoma repossession title is being issued to a manufactured home, registration fee for the *balance* of the calendar year *in which the home was purchased* (if new) or *entered Oklahoma* (if previously registered in another state), is to be collected, in addition to the \$46.00 repossession fee.

- The date of purchase listed on the contract is to be used to determine the proper quarter of year registration fee due (Full year, $\frac{3}{4}$, $\frac{1}{2}$, or $\frac{1}{4}$).
- If the home was originally purchased (new) or entered Oklahoma (used) during the **current** calendar year, registration fee for the applicable portion of the current year is to be collected. A license plate and current year registration decal are to be issued.



- If the home was originally purchased (new) or entered Oklahoma (used) during a *previous* calendar year, registration fee for the applicable portion of the *year of purchase/entry* is to be collected *and* a Form 936 reflecting paid ad valorem taxes for the *current* calendar year must be submitted. A license plate is to be issued.

Boat and Outboard Motor Repossessions

[O.S. TITLE 12A & 63 § 4026]

Boat and outboard motor repossessions are handled in essentially the same manner as vehicle repossession transactions. Excise tax and registration fees (see below) are never assessed the reposessor.

Upon presentation of all required documentation, a repossession title for a boat or outboard motor may be issued for a repossession fee of \$46.00, plus a title fee of \$2.25.

*Note: The lender must submit one (1) complete set of paperwork for **each** boat or **each** outboard motor being repossessed.*

REGISTRATION

If the registration is current at time of repossession title issuance, no registration transaction is necessary. If the registration is not current, a no charge repossession registration is to be processed.

When required, the repossession registration is to be issued to expire in the current boat/motor registration period (June of the current, or next, calendar year), dependant upon when the repossession title is issued.

- There is no fee for this registration. Use the fee exception of “repossession”.

U.S. Military Registration

A U.S. Military Registration (i.e. USAREUR) is a registration form designed and issued by the United States military to enable qualified U.S. military personnel to register and operate their vehicles while stationed overseas.

- *Documents required for proof of vehicle ownership **are not surrendered** to the U.S. military.*

There are different types of U.S. military registration documents, several of which are similar in appearance, but which serve different purposes. With only one (1) exception,



military registration documents are acceptable in creating an Oklahoma *document hold* title record **only**.

- When presented with a U.S. military registration issued in the name of the registrant, accept it as proof of registration and place the title on "hold" for document (DO) until an MSO or an out-of-state title is surrendered. Questions relating to release of the hold may be directed to the Title Section.
- The **only** exception to the hold title requirement is a U.S. military form with the notation "**TRANSFER/TITLE DOCUMENT**" in large, bold, all caps on the face of the document (*refer to the following page*). The document must also be ink stamped by the Provost Marshall in the upper right hand corner. This form may be accepted as a negotiable title.

Lien Processing

If a lien is indicated on the U.S. military registration, or the owner states there is a lien on the vehicle, a Lienholder Notification lien should be processed, **unless** a lien release, or other proof the lien has been satisfied, is presented.

A U.S. Military Registration should not be confused with the **U.S. Armed Forces Affidavit (SOK Form 779)**, which is utilized for special registration fee qualification.

Military Registration Rate

[O.S. TITLE 47 § 1127]

The following are entitled to a special armed forces annual vehicle registration rate of \$26.00:

1. **Vehicles** owned by an actively serving military service person, or their spouse, who are either residents of, or stationed in, Oklahoma. Qualifying service personnel include:
 - Members of the US Public Health Service
 - Actively serving reservists and actively serving members of the National Guard as confirmed by their presentation of a properly completed **Armed Forces Affidavit**.



- Vehicles owned by an Oklahoma resident, or spouse of Oklahoma resident, stationed out-of-state due to an official military assignment.
- Vehicles owned by the spouse, who resides in Oklahoma, of an actively serving military service person serving in a foreign country

2. **Manufactured homes, *only*** under the following conditions:

- Owned by out of state resident active duty military personnel stationed in OK
- Owned by Oklahoma resident active duty military personnel, ***when the manufactured home is also located out of state. Manufactured homes located in Oklahoma and owned by Oklahoma military personnel are not entitled to the special military registration rate. They are subject to county ad valorem taxation.***

Vehicle Eligibility

All motor vehicles and travel trailers are eligible for the military registration rate, *unless they are being used for **commercial purposes***. Manufactured homes are also eligible, under the conditions noted under #2 above.

U.S. Armed Forces Affidavit (SOK Form 779)

A completed **U.S. Armed Forces Affidavit (SOK Form 779)** must be presented and submitted with the SOK copy of the registration transaction receipt.

- The affidavit requires the signature of the active duty military service person **and** the signature of an officer for the organization to which the military service person is assigned.
- When the actively serving military service person is *serving in a foreign country*, the spouse may sign the affidavit under penalties of perjury. In this instance, certification by an officer of the U.S. Armed Forces organization is **not** required.
- An Oklahoma resident stationed in another state due to an official military assignment may authorize his/her parents to register his/her vehicle(s) on their behalf. A completed **Armed Forces Affidavit**, including an officer's certification, is required.
- As an alternative to an officer's certification, a copy of the written orders confirming the service member, Guardsman, or Reservist is actively serving at the time of registration may be submitted and attached to the completed Armed Forces Affidavit.



- A representative (as opposed to only a parent) may apply for registration on the service member's behalf, by submitting the proper qualifying documentation.

Oklahoma Resident Armed Forces Personnel Stationed Out of State

Oklahoma resident military, or their spouse, stationed outside the state of Oklahoma due to official assignment, are exempt vehicle registration penalties up to sixty (60) days after such assignment ends.

A properly completed **US Armed Forces Affidavit (Form 779)**, which includes the **Delinquent Vehicle Registration Penalty Provision** is required to waive the penalty. No other documentation is needed.

- The penalty waiver applies to vehicles only. It does not apply to boats, outboard motors or mfg. homes.
- The waiver applies to registration and transfer of ownership fees. It does **not** apply to excise tax.

Disabled Veterans

Disabled American Veterans Registration Rate

[O.S. TITLE 47 § 1135.2] [RULE 710:60-3-162]

Veterans with **at least 50% service connected disability**, as certified by either the United States Department of Veterans Affairs or the Armed Forces of the United States, have the **option** of receiving a regular plate, or special DAV plate, at a reduced rate of \$5.00.

- Special Disabled American Veterans license plates, in two (2) designs, are available through the Accounting Section of the Motor Vehicle Division.
 1. DAV plate with the DAV emblem in the center and "Disabled American Veteran" across the bottom.
 2. DAV plate displaying the international accessibility symbol to the left of the DAV emblem. *The veteran **must** have a **current** DPS parking placard.*
- These special plates may be renewed by motor license agents.

Those veterans not desiring the DAV plate may initially register, as well as renew, up to two (2) vehicles, with a rated carrying capacity of one (1) ton or less, at any motor license agency.



Ownership

In all instances, other than registration by a surviving spouse, the eligible veteran *must* be listed on the title as an owner. If not listed, a signed statement from the veteran must be submitted, declaring that he/she is an owner and/or operator of the vehicle.

Qualifying Documentation

A reduced licensing charge card (Form 599) or letter from the United States Department of Veterans Affairs **or** from the Armed Forces of the United States, or a copy of retirement orders listing at least a 50% disability, **must** be presented upon **initial** registration, regardless of which plate the disabled American veteran chooses. In their absence, an OTC 100% DAV sales tax exemption permit may be accepted.

- A **new** letter from the Dept. of Veterans Affairs must be obtained **every year** and submitted to the registering LO.
- A letter from the U.S. Armed Forces is **permanent**.

The claim number must be entered on the registration screen.

- The claim number will be a "**C**" followed by a number assigned by the United States Department of Veterans Affairs. It will appear on the reduced licensing charge card (Form 599) or letter furnished by the Department of Veterans Affairs. **The letter is only good for the year of reduced registration. The card may apply to several years.**
- The individual's claim number **without** the "**C**" prefix will be used for those individuals who present a letter with **at least** 50% service connected disability that has been certified by the Armed Forces of the United States.

DAV Registration Renewal Eligibility Confirmation

As the OneLink system retains Disabled Veteran Claim numbers (i.e. "C" numbers) entered by registering LOs and provides a warning if an additional registration is attempted when two (2) currently registered vehicles are already listed under that Claim number, it is not required that the taxpayer submit a Form 599 or letter to receive the DAV reduced registration rate when **renewing** the registration of a vehicle previously registered by that owner at the DAV rate, **provided** their claim number and past DAV registration information have been verified through the system.



- Surviving Spouses are an exception to the above and must continue to provide an eligibility letter every year, as the letter confirms they have not remarried.

If unable to verify the claim number through the OneLink Search function, existing documentation submission requirements apply in order to register a vehicle at the DAV rate.

- When documentation submission is required for LO review, photocopies may be accepted – including photocopies of the Form 599 Reduced Licensing Charge Card. With the OneLink system monitoring in place, it will no longer be required to enter annual registration on the submitted document.

The above policies are based on proper LO entry of DAV claim numbers into the system. Override the 2 vehicle warning only when presented with sufficient evidence to do so.

Please note, the above policy applies ***only*** to ***registration renewal*** of vehicles previously registered by that same owner at the DAV rate. **Documentation requirements relative to *initial* DAV registration of a vehicle and 100% DAV excise tax exemptions remain unchanged.**

Surviving Spouse

The surviving spouse of a deceased disabled veteran may register one (1) vehicle at the reduced DAV rate, provided he or she has not remarried, or the remarriage has been terminated by death, divorce or annulment.

The widower or widow must provide a letter of eligibility from the Veterans Administration upon registration ***each year***.

Letters of Eligibility

Letters of eligibility for the disabled veteran or the surviving spouse may be obtained through the United States Department of Veterans Affairs at (800) 827-1000. A ***new*** letter must be obtained and presented ***every year***.

Late Registration Penalty

The penalty for late registration is \$1.00 per day beginning the first (1st) day following the grace period and accrues to a maximum of \$100.00

LOST, STOLEN OR MUTILATED FEE = \$5.00



Disabled Veteran Excise Tax Exemption

A vehicle excise tax exemption applies to vehicles purchased on or after 7/1/05 for honorably discharged veterans of any branch of the U.S. Armed Forces or Oklahoma National Guard who are in receipt of compensation at the one hundred per cent (100%) rate for a permanent disability sustained through military action or accident resulting from disease contracted while in active service, as certified by the U.S. Department of Veterans Affairs.

- The exemption is allowed on only one (1) vehicle per consecutive three (3) year period by any single qualifying veteran. The computation is applied ***purchase date*** to ***purchase date*** of the two (2) vehicles.
- This exemption applies to vehicles ***only***, including all terrain vehicles, utility vehicles and off-road motorcycles. It ***does not*** apply to boats/outboard motors or Manufactured Homes.
- This excise tax exemption ***does not*** apply to widows of veterans.

Qualifying Criteria

To qualify for the 100% DAV vehicle excise tax exemption:

- The qualifying veteran ***must*** be listed on the title as an owner of the vehicle. Additional owners may also be present.

Qualifying Documentation

One (1) of the following two (2) types of documentation must be presented and a copy attached to the title work:

- A letter from the Department of Veterans Affairs, certifying the veteran is receiving compensation at the 100% rate.
- An OTC Sales Tax Exemption Permit, notating "**Sales Tax Exemption: 100% Disabled Veteran**" at the top of the form. Wallet-size versions of these OTC Sales Tax Exemption Permits are also acceptable.

100% Excise Tax Exemption- 3 Year Timeline Determination

This computation is to be applied *date to date*. Examples:



- 1) 1st vehicle purchased 8/1/14; 2nd vehicle purchased 8/1/17. Excise exemption **allowed** on 2nd vehicle, as 3 years have elapsed.
- 2) 1st vehicle purchased 8/1/14; 2nd vehicle purchased 7/31/17. Excise exemption **not allowed** on 2nd vehicle, as 3 years have not elapsed.

Clarification Regarding Assignments to a Veteran's Trust and/or Company

A Trust or a Company (i.e. company, corporation, LLC) is an entity therefore the 100% DAV Exemption does not apply. To be eligible for the 100% DAV exemption the veteran must be listed as an owner; additional owners may also be present.

Examples: Veteran John Doe is in receipt of compensation at 100% for permanent disability; believes he qualifies for an excise tax exemption.

Scenario 1 – The veteran has purchased a vehicle and assignment reads: John Doe and Mary Doe

Answer: Exemption applies

Scenario 2 – The veteran is leasing a vehicle with the Lessor as the owner and John Doe and Mary Doe are listed as the lessees.

Answer: Exemption does not apply; John Doe must be listed as owner.

Scenario 3 – The veteran has purchased a vehicle and the assignment is a Trust (such as John Doe Trust, John Doe and Mary Doe Trust or Doe Family Trust)

Answer: A trust is an entity; exemption does not apply.

Scenario 4 – The veteran has purchased a vehicle and the assignment is a company (such as John Doe Construction or Doe Construction LLC)

Answer: A business is an entity; exemption does not apply.

100% DAV Excise Tax Exemption (Replacement Vehicle)

Effective 11/01/16, an exception was made regarding the one (1) vehicle within a three (3) year period excise tax exemption allowed 100% disabled veterans.

- The exception applies to the purchase of a vehicle that is a replacement for a vehicle destroyed and declared by the insurer to be a total loss claim.
- A copy of loss documentation for the destroyed vehicle must be surrendered.
- Contact MVD Audit for review of the information and confirmation of the exemption. Upon approval, MVD will enter an exception allowance to the record, enabling the exemption to be applied by the titling LO.



DAV Vehicle Sales Tax Exemption/ Statutory Limitations

100% disabled veterans are entitled to an exemption from Sales Tax on combined purchases totaling up to \$25,000 annually. DAV surviving spouses are limited to an exemption from Sales Tax on combined purchases up to \$1000 annually. In this context, annually means calendar year.

- Do not confuse this annual Sales Tax exemption limitation with the 100% DAV Excise Tax exemption, which is allowed on one (1) vehicle every three (3) years.
- The Sales Tax exemption is based on the total amount of purchases by the eligible veteran or surviving spouse in a calendar year against which they have applied their DAV Sales Tax exemption. That encompasses all exempted purchase amounts — i.e. groceries, etc.
- It is the DAV applicant's choice whether to apply any portion of their Sales Tax purchase price exemption allowance to the motor vehicle title transaction.

A 100% DAV / Surviving Spouse who wishes to apply some portion of their allowed annual exemption amount to the vehicle purchase price, must complete (front and back) and provide a Motor Vehicle Sales Tax Exemption Certificate. On the reverse side of that Certificate, they must declare the amount of their available Sales Tax purchase amount exemption they wish to apply to the vehicle transfer title transaction. The LO will then encode that amount where indicated on the Sales Tax Exemption detail screen.

When processing a DAV MV Sales Tax exemption, select the applicable DAV category from the OneLink Sales Tax exemption menu:

DAV (100%) with OTC Sales Tax Exemption Permit
DAV (100%) Surviving Spouse with OTC Sales Tax
Exemption Permit DAV (100%) with VA Number
DAV (100%) Surviving Spouse with VA Number

After selecting one of the above Sales Tax exemption categories, the system will require entry of the applicant's desired amount to be deducted from the purchase price, as noted on the completed Motor Vehicle Sales Tax Exemption Certificate. The amount entered cannot exceed the referenced maximum annual allowances. The system will compute Sales Tax on the remaining purchase price amount. Effective November 1st 2021, the Disabled Veteran must present proof of eligibility issued by the tax commission at the time of title and registration to receive this exemption. A refund will not be available at a later date if proof of sales tax was not provided.



Tribal

FEDERALLY RECOGNIZED INDIAN TRIBE

ABSENTEE SHAWNEE TRIBE

2025 S. Gordon
Cooper Dr.
Shawnee, OK 74801
(405) 275-4030
FAX 275-5637

ALABAMA QUASSARTE TRIBAL TOWN

P.O. Box 187
Wetumka, OK 74863
(405) 452-3987
FAX 452-3968

APACHE TRIBE

P.O. Box 1220
Anadarko, OK 73005
(405) 247-9493
FAX 247-2686

CADDO TRIBE

P.O. Box 487
Binger, OK 73009
(405) 656-2344
FAX 656-2892

CHEROKEE NATION

P.O. Box 948
Tahlequah, OK 74465
(918) 456-0671

FAX 458-5580

CHEYENNE-ARAPAHO TRIBES

P.O. Box 38
Concho, OK 73022
(405) 262-0345
FAX 422-1184

CHICKASAW NATION

P.O. Box 1548
Ada, OK 74821
(580) 436-2603
FAX 436-4287

CHOCTAW NATION

P.O. Drawer 1210



Durant, OK 74702
(580) 924-8280
FAX 924-1150

CITIZEN
POTAWATOMI
NATION

1601 S. Gordon
Cooper Dr.
Shawnee, OK 74801
(405) 275-3121
FAX 275-0198

COMANCHE NATION

P.O. Box 908
Lawton, OK 73502
(580) 492-3751
FAX 492-3796

DELAWARE NATION

P.O. Box 825
Anadarko, OK 73005
(405) 247-2448
FAX 247-9393

DELAWARE TRIBE OF
INDIANS

220 NW Virginia Ave.
Bartlesville, OK 74003
(918) 336-5272
FAX 336-5513

EASTERN SHAWNEE
TRIBE

P.O. Box 350
Seneca, MO 64865
(918) 666-2435
FAX 666-2186

FORT SILL APACHE
TRIBE

Route 2, Box 121
Apache, OK 73006
(580) 588-2298
FAX 588-3133

IOWA TRIBE OF
OKLAHOMA

R.R. 1, Box 721
Perkins, OK 74059
(405) 547-2402
FAX 547-5294

KAW NATION OF
OKLAHOMA

P.O. Box 50
Kaw City, OK 74641
(580) 269-2552
FAX 269-2301

KIALEGEE TRIBAL
TOWN

P.O. Box 332
Wetumka, OK 74883
(405) 452-3262
FAX 452-3413

KICKAPOO TRIBE

P.O. Box 70
McLoud, OK 74851
(405) 964-2075
FAX 964-2745

KIOWA TRIBE

P.O. Box 369
Carnegie, OK 73015
(580) 654-2300
FAX 654-2188

MIAMI NATION

P.O. Box 1326
Miami, OK 74355
(918) 542-1445
FAX 542-7260

MODOC TRIBE

515 "G" SE
Miami, OK 74354-8224
(918) 542-1190
FAX 542-5415

MUSCOGEE (CREEK)
NATION

P.O. Box 580
Okmulgee, OK 74447
(918) 756-8700
FAX 758-1434

OSAGE NATION

813 Grandview
Pawhuska, OK 74056
(918) 287-5393
FAX 287-2257

OTOE-MISSOURIA
TRIBE

8151 Highway 177
Red Rock, OK 74651
(580) 723-4466
FAX 723-4273

OTTAWA TRIBE

P.O. Box 110
Miami, OK 74355
(918) 540-1536
FAX 542-3214

PAWNEE NATION OF
OKLAHOMA

P.O. Box 470
Pawnee, OK 74058
(918) 762-3621
FAX 762-6446

PEORIA TRIBE OF
OKLAHOMA

P.O. Box 1527
Miami, OK 74355
(918) 540-2535
FAX 540-2538

PONCA NATION

20 White Eagle Drive
Ponca City, OK 74601
(580) 762-8104



FAX 762-2743

QUAPAW TRIBE OF OKLAHOMA

P.O. Box 765
Quapaw, OK 74363
(918) 542-1853
FAX 542-4694

SAC & FOX NATION

Route 2, Box 246
Stroud, OK 74079
(918) 968-3526
FAX 968-1142

SEMINOLE NATION

P.O. Box 1498
Wewoka, OK 74884
(405) 257-6287
FAX 257-6205

**SENECA-CAYUGA
TRIBE OF OKLAHOMA**
P.O. Box 1283

Miami, OK 74355
(918) 542-6609
FAX 542-3684

SHAWNEE TRIBE

P.O. Box 189
Miami, OK 74355
(918) 542-2441
FAX 542-2922

**THLOPTHLOCCO
TRIBAL TOWN**

P.O. Box 188
Okemah, OK 74859-0188
(918) 623-2620
FAX 623-1810

TONKAWA TRIBE

P.O. Box 70
Tonkawa, OK 74653
(580) 628-2561
FAX 628-3375

**UNITED KEETOOWAH
BAND OF
CHEROKEES**

P.O. Box 746
Tahlequah, OK 74451
(918) 431-1818
FAX 431-1873

**WICHITA & Affiliated
Tribes**

P.O. Box 729
Anadarko, OK 73005
(405) 247-2425
FAX 247-2430

WYANDOTTE NATION

P.O. Box 250
Wyandotte, OK 74370
(918) 678-2297
FAX 678-29

Indian Tribal Titles

Titles issued by federally recognized Indian tribes are recognized as legitimate ownership documents, within the stipulations outlined below. **Only tribal members** may properly register a vehicle with the tribe of which he/she is a member. Non-members titling with the tribe are subject to delinquent taxes and penalties when applying for an Oklahoma title and surrendering that tribal title.

*Note: Do not confuse vehicles owned by tribal **members** with vehicles owned by Indian tribal **governments** that have an Oklahoma title showing sole ownership in the federally recognized **name** of the tribe. Vehicles owned by Indian tribal **governments** may be issued an Indian tribal license plate (refer to the Special License Plates catalog) and are excise tax **exempt**.*

Tribal casinos and business entities are not ordinarily considered tribal members for the purposes of this exclusion.

When an Oklahoma address is reflected on the face of an unassigned tribal title, proof of membership in that tribe is required. Lack of proof results in the assessment of delinquent OK fees and taxes, based on the date of issuance of the out of state or tribal title.

If the Indian tribal title has been assigned, no proof of membership is required for the former owner.

When proof is required, such proof may be:

1. A branded (i.e. listed on the certificate when issued by the tribe – not subsequently added) membership statement on the tribal title certificate verifying that the listed owner(s) is a member of the title issuing tribe; *or*
 2. An original, or photocopy, of a tribal identification card; *or*
 3. An original, or photocopy, of a Bureau of Indian Affairs (BIA) card stating tribal affiliation; *or*
 4. A Certificate of Tribal Membership, or a letter confirming tribal membership on tribal letterhead.
- *If proof is # 2, 3 or 4 above, a copy **must** be attached to the SOK copy of the title*

If proper tribal membership documentation **cannot** be provided, delinquent excise tax, registration fees and penalties are to be assessed back to the date of issuance of the Indian title.

receipt.

Other than the tribal membership proof requirement, titles issued by federally recognized Indian tribes are to be processed in the same manner as out of state titles.

- An **original** Oklahoma title is to be issued, even if the vehicle has previously been titled in Oklahoma. All normal out of state titling procedures are to be followed (Application for Title, V.I.N. inspection, etc.).
- Liens may be filed on a properly assigned tribal title.

For questions relating to tribal titles, contact the Title Section.

Choctaw Nation License Plates

- The Choctaw Tribal member must be listed on the title as **an** owner on the Oklahoma certificate of title, in order to be eligible for a Choctaw plate. Additional owners - tribal members &/or nonmembers - may also be listed.

- The tribal member must provide his or her tribal identification card for LO review upon initial issuance (only) of any Choctaw license plate. Their membership number will be entered to the record by the registering LO. Enter the Tribal ID exactly as listed on the membership card. If the applicant is unable to provide membership ID, do not issue a tribal plate.
- Holders of “Indigenous Choctaw Tribe” membership documentations are not entitled to receive Choctaw license plate.
- Tribal ID presentation will not be required when subsequently renewing a Choctaw plate for that same owner.
- A copy of the ID card is not required to be retained as supporting documentation.
- The compact encompasses only those Choctaw plate types and registration applications specifically addressed. No other registration rates or types are available.
- The compact has ***no impact*** on the tax or fee amounts assessed to a tribal member by SOK or an LO for an eligible vehicle. All applicable processes are to be followed in the normal manner – i.e. insurance verification; VIN/Odometer inspections, etc.

Five (5) variations of Choctaw plates will be available:

- 1) Standard Noncommercial: Issued at the standard rates
- 2) Motorcycle : Issued at the standard rates
- 3) Personalized: \$20 / 5 character maximum / Cannot conflict with any existing OK plate
- 4) Physically Disabled: No charge (1 plate) / \$10 (2 plates)
- 5) Veteran

DISABLED AMERICAN VETERAN: Tribal members who are also qualifying disabled veterans may be issued a Choctaw license plate at the \$5 DAV registration rate. Qualification documentation requirements are identical to those for an OK DAV rate.

TRIBAL GOVERNMENT: Vehicles titled in the name of the Choctaw tribal government may be issued a standard noncommercial Choctaw plate at the \$14 tribal government plate rate

BIRTH NAME: Choctaw Tribal Membership Cards may reflect the birth name of the tribal member. The Choctaw Nation has requested agents accept a second form of Government Issued Documentation to confirm the identity of the person and verify the name. This may include, but not limited to, marriage license, passport, social security card, legal name change and divorce decrees.

Choctaw Veteran License Plate

Choctaw tribal members who are either currently serving in, or retired from, the armed forces now have the option of requesting a Choctaw Veteran license plate, at no additional cost, aside from a plate mail fee (see below). There is no special or reduced registration fee for a Choctaw Veteran plate – It is simply an alternative to the standard Choctaw tribal license plate available to tribal members.

Choctaw tribal membership must be confirmed, as with the standard Choctaw plate. Eligibility for the Veteran plate may be confirmed via presentation of a military identification card, or documentation confirming former military service (i.e. DD214). Your confirmation acknowledgement will be a required OneLink entry.

When selecting Choctaw plate issuance or renewal on OneLink, an option to issue a Choctaw Veteran plate will appear. When that option is selected, an order for the Veteran plate will be sent to MV Accounting and the plate will be mailed directly to the taxpayer by MVD.

- If selecting a Veteran plate at time of initial Choctaw tribal registration (i.e. no Choctaw plate currently on the vehicle) issue a standard Choctaw plate to be displayed until the Veteran plate is received in the mail. There is no additional charge to the taxpayer beyond the applicable registration fee, aside from the Veteran plate mailing fee.
- If selecting a Veteran plate at time of renewal of a standard Choctaw plate, a \$4.00 plate replacement fee and plate mailing fee are to be assessed, in addition to the applicable renewal fee. Issue a renewal decal to be displayed on the standard Choctaw plate until the Veteran plate is received in the mail.
- Should a Choctaw Veteran wish to replace their current Choctaw plate with a Choctaw Veteran plate at some time other than registration renewal, a \$9 plate replacement fee and plate mailing fee are to be assessed. A Veteran plate replacement option will be available on the vehicle record for this purpose.
- Should a Choctaw Veteran wish to replace their *missing* current standard Choctaw plate with a Choctaw Veteran plate at some time other than registration renewal, process a L/S/M \$9 replacement transaction and select the option for the replacement to be a Veteran plate. Issue a standard Choctaw plate to be displayed on the vehicle until the Veteran plate is received in the mail. A plate mail fee will also be due.
- Should a Choctaw Veteran wish to replace their current Oklahoma plate with a Choctaw Veteran plate at some time other than registration renewal, process as a change registration transaction. An option will be available to request a Choctaw Veteran plate. A \$9.00 plate replacement fee and plate mailing fee are to be

assessed. Issue a standard Choctaw plate, which will require entry of tribal identification information, to be displayed on the vehicle until the Veteran plate is received in the mail.

Chickasaw Nation License Plates

GENERAL PRINCIPLES:

- The Chickasaw Tribal member must be listed on the Oklahoma certificate of title as *an* owner, in order to be eligible for a Chickasaw plate. Additional owners - tribal members &/or nonmembers - may also be listed. Name discrepancies between the tribal membership card and the vehicle record (i.e. due to marriage) may be verified by secondary documentation (i.e. marriage certificate).
- The tribal member must provide his or her tribal identification card for LO review upon initial issuance only (Not renewals) of any Chickasaw license plate. Enter the Tribal ID exactly as listed on the membership card. Chickasaw valid tribal membership identification numbers consist of 1 through 6 numeric characters, only. There will never be letter characters, or more than 6 numeric characters. If the applicant is unable to provide membership ID, do not issue a tribal plate.
- A copy of the ID card is not required to be retained as supporting documentation.
- The compact encompasses only those Chickasaw plate types and registration applications specifically addressed. No other registration rates or types are available.
- The compact has *no impact* on the tax or fee amounts assessed to a tribal member by SOK or an LO for an eligible vehicle. All applicable processes are to be followed in the normal manner — i.e. insurance verification; VIN/Odometer inspections, etc.
- Should a qualifying tribal member wish to obtain a tribal plate at some time other than regular registration renewal, they may do so for the replacement fee of \$9.

Four (4) variations of Chickasaw license plates will be available:

- 1) Standard Noncommercial: Issued at the standard rates
- 2) Motorcycle : Issued at the standard rates
- 3) Personalized: \$20 / Cannot conflict with any existing OK plate
- 4) Physically Disabled (standard and motorcycle plate): No charge (1 plate) / \$10 (2 plates) / Will display international accessibility symbol (stylized figure in wheelchair).

DISABLED AMERICAN VETERAN: Tribal members who are also qualifying disabled veterans may be issued a Chickasaw license plate at the \$5 DAV registration rate. Qualification documentation requirements are identical to those for an OK DAV rate.

TRIBAL GOVERNMENT: Vehicles titled in the name of the Chickasaw tribal government may be issued a standard noncommercial Chickasaw plate at the \$14 tribal government plate rate.

PHYSICALLY DISABLED AND PERSONALIZED

Physically Disabled and Personalized Chickasaw plates may be ordered from SOK. The personalized plates may subsequently be renewed by LO's.

- To be eligible for a personalized or physically disabled Chickasaw plate, the tribal member must first acquire a standard Chickasaw plate.
- Owners of vehicles displaying a Chickasaw plate may request regular Oklahoma (non-tribal) special license plates, without having to first obtain a standard Oklahoma plate.

Cherokee Nation License Plates

GENERAL PRINCIPLES:

- The Cherokee Tribal member must be listed on the Oklahoma certificate of title as *an* owner, in order to be eligible for a Cherokee plate. Additional owners - tribal members &/or nonmembers - may also be listed. Name discrepancies between the tribal membership card and the vehicle record (i.e. due to marriage) may be verified by secondary documentation (i.e. marriage certificate).
- The tribal member must provide his or her tribal identification card for LO review upon initial issuance only (Not renewals) of any Cherokee license plate. Enter the Tribal ID exactly as listed on the membership card. If the applicant is unable to provide membership ID, do not issue a tribal plate.
- A copy of the ID card is not required to be retained as supporting documentation.
- The compact encompasses only those Cherokee plate types and registration applications specifically addressed. No other registration rates or types are available.
- The compact has *no impact* on the tax or fee amounts assessed to a tribal member by SOK or an LO for an eligible vehicle. All applicable processes are to be followed in the normal manner — i.e. insurance verification; VIN/Odometer inspections, etc.
- Should a qualifying tribal member wish to obtain a tribal plate at some time other than regular registration renewal, they may do so for the replacement fee of \$9.
- If a vehicle owned by a Cherokee tribal member is housed on Cherokee Nation tribal land, it must be registered through the Cherokee Nation. If the vehicle is housed outside tribal land, the owner may currently choose to register through either the Cherokee Nation or the state by visiting a Service Oklahoma licensed operator location. This flexibility remains in place until 2029. After that, all Cherokee Nation members with vehicles housed outside tribal land will be required to register through the state.

- Tribal members wishing to obtain a partial refund on their registration will need to submit a request to Cherokee Nation. Please contact Cherokee Nation for more information on the request process.

Two (2) variations of Cherokee license plates will be available:

- 1) Standard Noncommercial: Issued at the standard rates
- 2) Motorcycle: Issued at the standard rates

DISABLED AMERICAN VETERAN: Tribal members who are also qualifying disabled veterans may be issued a Cherokee license plate at the \$5 DAV registration rate. Qualification documentation requirements are identical to those for an OK DAV rate.

TRIBAL GOVERNMENT: Vehicles titled in the name of the Cherokee tribal government may be issued a standard noncommercial Cherokee plate at the \$14 tribal government plate rate.

Indian Tribal License Plates Tax/Rebate (Cherokee, Choctaw & Chickasaw)

SOK will provide the Tribes with a monthly accounting of Tribal plate transactions. LOs will have no special reporting obligation for the Choctaw, Cherokee, or Chickasaw fees.

Indian Tribal License Plates- Out of State Address (Cherokee, Choctaw & Chickasaw)

Agents are advised that Cherokee, Chickasaw and Choctaw tribal license plates should not be sold to registrants with out-of-state addresses, unless they are an Oklahoma resident active-duty military member stationed in another state.

Indian Tribal Compact Special Rate Eligibility (Cherokee, Choctaw & Chickasaw)

As of 5/1/15, Oklahoma resident Choctaw and Chickasaw plate recipients are eligible for the \$21 Active Duty Military and \$28 Physically Disabled registration rates. Cherokee plate recipients are eligible beginning 7/1/25. Aside from tribal membership requirements to receive the tribal plate, qualifying requirements and documentation to receive the special rate are identical to those required for those rates on a standard OK license plate.

Please note, with the above, the only plate and registration rates available for Tribal Compact (presently Cherokee, Choctaw and Chickasaw) plate recipients are as follows:

STANDARD TRIBAL PLATE RATES

Standard Noncommercial Rate
Standard Motorcycle Rate
DAV Rate
Armed Forces Rate
Physically Disabled Rate (vehicle modified due to disability)
Indian Tribal Government Rate

SPECIAL TRIBAL PLATES

Physically Disabled (Stylized Wheelchair Symbol) Plates – Standard and Motorcycle
Personalized Plate

No other registration rate applies.

Indian Tribal Compact Plate Replacement (Cherokee, Choctaw & Chickasaw)

The \$4 plate replacement fee is **not** to be assessed when issuing a Cherokee, Choctaw or Chickasaw plate for the first time to a vehicle at time of regular registration renewal, or when changing ownership.

- The \$4 fee is to be assessed when renewing a Cherokee, Choctaw or Chickasaw plate registration and applicant requests a new plate.
- The \$9 plate replacement fee is to be assessed when issuing a Cherokee, Choctaw or Chickasaw plate to a tribal member at some time other than registration renewal or a change of ownership – in other words, when a tribal member vehicle owner wishes to switch to a tribal plate on their currently registered vehicle.
- If a tribal member requests a tribal plate at time of title transfer of a previously non-tribal plated vehicle and provides proper membership documentation, issue the tribal plate at no additional cost.*
- If a tribal member requests a tribal plate at time of regular registration renewal (of an existing non-Tribal plate), only the applicable registration fee is due – Not an additional \$4.
- No fee is to be assessed when a Cherokee/Choctaw/Chickasaw license plate must be replaced by another plate type, due to a change to non-Tribal member ownership. In these situations, a new plate type is required, due to a change in registration type.

*The issuance of a tribal plate is the trigger that initiates SOK's tax/fee distribution to the tribe and the member's subsequent eligibility for the tax/fee rebate offered by their tribe. The plate is the indicator on our system the vehicle is registered to a tribal member. Without the plate, no distribution is made.

Liens

[O.S. TITLE 47 § 1110]

Perfecting Liens

[RULE 710:60-5-111]

To perfect a lien, either the current Oklahoma title, **or** an Application for Oklahoma Title accompanying a properly assigned Manufacturer's Statement of Origin or out-of-state title or out-of-state registration 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.

Effective January 1, 2009, only the Lien Entry Form MV-21-A will be accepted to perfect a lien.

Perfecting a lien **requires** the issuance of an Oklahoma certificate of title. Lien entry forms cannot be accepted on any property that cannot be issued an Oklahoma Certificate of Title.

- For Example: Farm tractors and farm trailers are not titled in this state. Therefore, a lien cannot be perfected under the Motor Vehicle Code.

Vehicle types not applicable to titling (ex: private or farm trailers) can have a lien filed as a UCC filing through the Oklahoma County Clerk's office.

Lien Entry

Lien entry forms must be **completely** and **clearly** legible, to guard against error and ensure the integrity of the filmed or scanned record. Liens filed electronically through a vendor require the same documentation, which can be found as an attachment on an add lien case.

- The secured party information must be **complete**, including the signature and date of execution. Strikeovers and off-line printing are **not acceptable**.
- The assignment on the title or MSO should be **properly completed** before the lien is perfected.
- The lender will submit three (3) copies of a completed Form MV-21-A.
- When issuing titles, check for lien stamps on **supporting** documents to be sure any lien indicated is on file.

- Select the lienholder from the list of registered lienholders. Ensure you are selecting the correct lienholder, and that name and address are a match. There may be slight variations from the supporting documentation such as the existence of things like NA at the end. These minor variations are acceptable. If the correct lienholder is not listed, the lienholder will need to be registered. This can be done by manually completing the lienholder information while filing the lien. Liens filed with incorrect lienholder information will have to be voided and refiled.
- Using the lien perfection stamp, stamp the face of the ownership document (MSO, title or out-of-state registration) in a space that will not block out required information. Fill in the information as reflected on the computer generated lien receipt. The lien stamp will not be necessary if filing a lien electronically by completing a vendor lien case.

Only one (1) lien stamp is allowed per document, except as described in the following section.

- Lien entry is not complete until the MSO, title, or out-of-state registration is stamped, dated by the motor license agent **and** entered on the computer with a paper lien filing.
- Ensure the information listed on the lien entry form corresponds with the title documentation submitted (i.e. same vehicle), as well as the information on the generated lien transaction receipt.

Lien Filing with Electronic Title

In the event the Oklahoma title is being held electronically, the following information will be accepted in lieu of the Oklahoma Title:

1. Assigned Bill of Sale of an Electronic Title (Form 718)- if the lien is filed as part of a transfer title
2. Either a Completed 901 form OR the loan contract/agreement- acceptable only if the lien is filed as part of a refinance in which no transfer of title is taking place. The contract or agreement must include the following pages:
 - a. The first page
 - b. The page listing the Vin as collateral
 - c. The signature page

Additional Lien Stamps Allowed

An additional lien stamp may be allowed only in the following two (2) situations:

1. When the lien holder has changed ***within thirty (30) days*** from assignment by the following procedure:

- An acceptable release document, releasing the first perfected lien, is required.
 - The change in the first lienholder is designated by drawing one (1) line through the information; (*do not mark out or obliterate*); **and**
 - Listing the second lienholder information in the corresponding area of the next assignment space.
- *In this situation, **only** the lienholder information should be lined through and corrected. The remaining (ownership) information should be left undisturbed.*
2. When the **same** lienholder has more than one (1) lien on the vehicle, **or** when financing has been secured from more than one (1) lender.
- A lien stamp for each lien will be reflected on the MSO or title.
 - Only one (1) Oklahoma title is to be issued, reflecting **all** perfected liens.
 - Multiple Liens with Identical Perfection Dates: Under OneLink, when 2 (or more) liens reflect the same perfection date, they will print on the title in the order entered by the LO. In that scenario (identical perfection dates), neither lien is considered superior to the other – as far as we (SOK) are concerned. The order in which identically-dated liens print on the Oklahoma title certificate has no significance relating to priority. If a Repossession title is subsequently applied for by either lienholder, they will be treated equally - meaning the reposessor must obtain a lien release from the other lienholder before a Repossession title will be issued.

Should documentation with more than one (1) lien stamp be surrendered under circumstances other than those outlined above, contact the Lien Section for assistance and instructions.

Secured Party Assignee

The “Assignee of Secured Party” section on lien entry forms is to be completed **only** when the original secured party listed on the entry form has assigned the contract to another party. This situation most often occurs when a dealer has assigned the contract to a financial institution.

- When filing such a lien, the assigned party is to be entered as the secured party.

Please be aware of the possibility of this section being completed improperly. A common error is the lender listing an employee's name as a secured party, under the mistaken impression they need to designate an assignee. Should you encounter what appears to be an assignee error (i.e. listing of an individual's name), please question the lender to verify its accuracy.

- Should you discover or be advised by a lender that an assignee has been listed in error on a lien entry form, return the form to the lender to be replaced with a properly completed lien entry.

Collateral Liens

An add lien title **must** be issued when a lien is perfected on a vehicle, boat or outboard motor by the existing record owner (including dealers).

- The title type should **always** be an add lien title, **not** a duplicate title, when perfecting a collateral lien, unless it is being added at the time of original or transfer title issuance.

Boat/Outboard Motor Lien Perfection

When perfecting a lien on an inboard boat, **only** the HIN of the **boat** should be listed on the lien entry form, **not** the serial number of the inboard motor. A boat and inboard motor are considered a single unit for titling, registration and lien filing purposes.

A lien can **not** be perfected on the old boat and outboard motor combination title/registration forms issued prior to December 1989. You must first generate a new, original title collecting any delinquent registration fees.

Perfecting Lien on Title Document Hold Record

A lien can be perfected when the Oklahoma title is already on hold for document, **provided** the owner reflected on the out-of-state title and the owner on the hold record is the same. When the out-of-state title is presented to release the hold, a lien may be perfected in the same transaction. In this situation, follow the steps listed below:

- Perfect the lien on the out-of-state title (Fee \$10.00).
- Release the hold title to print.

When the lien has been perfected and a title issued, attach one (1) copy of the lien entry Form MV-21-A, and one (1) copy of the lien fee receipt to the out of state title for submission in the semimonthly report.

Paperwork Distribution Following Entry of Lien

When filing a lien, always retain one copy of the lien entry form and the lien receipt in office. Agents are to keep copies of all lien filed in office for two years. Provide Lienholders with one copy of the lien receipt, one copy of the lien entry form, and three copies of the lien release on all lien filing transactions. Retain the document cover sheet, lien receipt, and lien entry form to be imaged with your semimonthly report.

If you are processing a title such as an add lien, transfer, or original, the title will be retained to be imaged with your semimonthly report. If you are processing a lien filing only with an assigned title/MSO on which no title work is being done, the title will be returned to the dealer is applicable. This will allow verification that the lien was processed correctly before submitting to the customer for title/registration. If there is no dealer available, the title/MSO will be returned to the lienholder for similar verification.

Perfecting Liens on Doublewide Manufactured Homes

When perfecting a lien for a doublewide manufactured home, two (2) Manufacturer's Statements of Origin (MSO) will *normally* (not always) be received, along with one (1) lien entry form.

- One (1) MSO **may** have the serial number with an "**A**".
Example: 123456A or 123A456
- One (1) MSO **may** have the serial number with a "**B**".
Example: 123456B or 123B456
- Use one (1) serial number and place the "**A**" and "**B**" together. This **indicates** the manufactured home is a double wide.
Example: 123456AB or 123AB456

Lienholder Notification

[O.S. TITLE 47 § 1105(G)] [RULE 710:60-5-113]

Oklahoma law requires a motor license agent or Service Oklahoma to prepare a lien entry form on all **vehicles, commercial trailers, manufactured homes, boats or outboard motors**, when the submitted documentation reflects the presence of a lien which is not yet reflected in the computer files of the Motor Vehicle Division. This is required of **both** out of state **and** in state documents.

Affidavit for Out of State Lien Verification

[O.S. TITLE 47 § 1105 G]

The intent of this **Affidavit** is to ensure active liens are recorded when an original Oklahoma document hold title record is created.

- When an applicant presents out of state ownership documentation ***other*** than a negotiable title (OK title will be placed on document hold), they are to be asked whether the vehicle is subject to an active lien.
- If yes, an **Affidavit for Out of State Lien Verification (SOK Form 797-B)** is to be completed and a lien entry form prepared.

Lien Creditor Letter

In both of the above scenarios, a **Lien Creditor Letter (SOK Form FL-705)** is also to be prepared and sent to the lienholder.

A **Lien Creditor Letter** is also to be prepared and a lien entry form processed whenever an assigned Oklahoma title is presented, reflecting a lien that has not yet been entered into the MV computer system.

Lienholder Notification Process

1. When required, the owner must complete an **Affidavit for Out-of-State Lien Verification (SOK Form 797-B)**.
2. The motor license agent completes a **Lien Entry Form, (MV-21A)**.
 - **DEBTOR'S NAME** and **SECURED PARTY** should be carried forward from the out-of-state document.
 - **DATE OF SECURITY AGREEMENT** should be left blank.
 - **VIN, YEAR, MAKE and BODY TYPE** should be carried forward from the out-of-state document.
 - **SECURED PARTY/ASSIGNEE SIGNATURES:** Enter name of secured party and date you are perfecting the lien.

Collect \$13.00 to file the lien, ***plus*** a \$1.55 mail fee (agent retains \$5.00 agent fee ***plus*** \$1.55 mail fee).

Non-Perfected Liens

As of November 1, 1996, Oklahoma no longer processes non-perfected liens. All liens noted are to be perfected. **Lienholder Notification** procedures are to be followed, where applicable.

Releasing Liens on Certificates of Title

Ordinarily, lien releases will be one (1) of three (3) types:

1. A Lien Holders Release Form (generated when lien is filed), signed and dated by the lienholder.
2. An acceptable lien release statement (see **Lien Release Statement** section)
3. An electronic lien release case through a third party vendor.

Attach the lien release to the title transaction receipt and surrendered title, to be included in your semimonthly report.

Title 42 Lien Release Document

When a lien is terminated pursuant to a Title 42 proceeding, the title 42 department will issue instructions for titling which will include a line indicating to release the lien per title 42 with the date and initials of the approving SOK personnel. When presented to an LO following completion of the Title 42 process, this document may be used to release the noted lien.

Lien Release Statement

When a standard lien release form cannot be obtained, a *typed, notarized* statement from the secured party, indicating the lien has been satisfied, may be accepted to release the lien. The statement, with the notarized signature of the secured party's representative, must include the name of the secured party, name of the debtor and V.I.N. of the vehicle.

- A **faxed** copy of the lien release statement may be accepted, **provided** the fax clearly originated from the lienholder **and** all other lien release statement requirements are satisfied including a visible notary stamp.

Attach the original release statement to the SOK copy of the title transaction to be submitted in your semimonthly report.

Releasing Liens on Document Hold Titles

When an Oklahoma title reflecting a Lienholder Notification lien has been placed on document hold and you are presented with an **unassigned** out of state title with the lien release portion completed, or a separate lien release, you may accept and release the hold.

If the out of state title has been **assigned**, you may close without title and transfer ownership **after** verifying the out of state title ownership information matches the Oklahoma hold title record. The Lienholder Notification lien may also be released, provided proper release documentation is surrendered.

- If any ownership discrepancies are discovered, contact Title Corrections for assistance.
- If discrepancies are discovered related to the Lienholder Notification lien on file, contact the Lien Section for assistance.

Satisfaction of a Lien

The following information is being provided for informational purposes only. Motor license agents have no involvement in this requirement.

When a lien has been satisfied on a vehicle, boat or outboard motor, the lienholder is required by Oklahoma law to send lien release notices, within seven (7) business days after satisfaction, as follows:

1. If the lien was satisfied by payment from a used dealer, the lienholder is required to furnish a release to the dealer who made payment.
2. The lienholder will mail the applicable lien release document to both Service Oklahoma and the debtor. In lieu of mailing in a lien release to Service Oklahoma the lienholder may release the lien electronically.

Court Orders and Liens

Court orders assigning vehicle ownership do not ordinarily release existing liens. Should the court direct an Oklahoma title be issued to the applicant, we will normally do so. However, a title cannot be issued transferring ownership on a record with an existing lien unless a lien release is provided.

- If discussing with a taxpayer their intent to seek a court order to obtain ownership of a vehicle, be certain you do not suggest that is a mechanism to release a lien present on our system.

Please direct any questions to the Title Consultant Section.

Reassignment of a lien

Note that if a lender buys out another lenders liens, contact Title Consultants before attempting to process.

Registration

General Registration Information

[Rule 710:60-3-10]

Every vehicle, ***except salvage and junked vehicles and vehicles on used dealer's lots for sale***, is required to be currently registered and a license plate attached. In most cases, the license plate is designed to remain on the vehicle until SOK authorizes a replacement and a registration decal is issued each year upon registration renewal. A copy of the registration receipt is required to be kept with the vehicle at all times. The registration receipt will print two copies, the second version has the address redacted.

1. A vehicle ***cannot*** be registered without an Oklahoma title or proof that such Oklahoma title exists ***and*** is in the name of the registrant. **[O.S. TITLE 47 § 1105 & 1112]**
 - Proof of previous year's registration must be confirmed ***before*** renewing registration on any non-salvaged vehicle.
 - A current mail-out registration notice ***or*** current registration status on the computer system is considered proof for either purpose. When verifying current registration status it is ***not*** necessary to run a printout of the information. ***No additional fee*** is to be charged for this verification.
2. The registration ***classification*** depends on the type of vehicle, its use ***and/or*** qualifying documentation submitted to register at a special or reduced rate.
3. ***Rate charts*** are provided for use in registering all vehicles.
4. An individual ***leasing*** a vehicle may make application for any special plate or registration rate to which he or she is entitled. A copy of the lease agreement, listing the applicant as lessee, must be submitted and attached to the SOK copies of the paperwork. For information regarding excise tax exemptions for lease or lease-purchase agreements, refer to **Excise Tax Exemptions**.

Pre-Registration

Effective September 1, 2024, all vehicles purchased in Oklahoma are required to pre-register within two business days of purchase online or in person through a Licensed Operator or Service Oklahoma. The following registration classes do not pre-register: all trailers (farm, forest, private, exempt, commercial, commercial rental and special mobilized), mobile chapel, all offroad vehicles (offroad motorcycles, ATVs, and UTVs), construction machinery, boats, outboard motors, and manufactured homes. If the vehicle is purchased through an Oklahoma dealer, the dealer will be required to initiate the sale for pre-registration. If the vehicle is purchased through private sale, the pre-registration may be initiated by the buyer or by the seller with buyer confirmation.

Pre-registrations submitted online will be viewable through the LO's online work and are required to be completed within two business days of submission and mailed the same day the case is completed. Customers are able to transfer plates from other vehicles following the same guidelines as standard plate transfers. If the customer does not wish to transfer a plate, a new metal plate must be issued. All customers will be sent a month and pre-registration decal regardless of whether they transfer or request a new metal plate. If a new metal plate is issued, the decals must be affixed to the plate.

Customers will not be charged any fees at the time of pre-registration. However, Licensed Operators will receive \$3.56 for each completed pre-registration case as well as the appropriate mail fee at the time pre-registration is processed. The correct amount to retain can be found on the LO's Work Done Report. Customers will be charged the mail fee at the time of title and full registration. (Note: the mail fee will not be apportioned to the LO processing the title/registration if the pre-registration was performed by a different office).

Customers are still required to title and register the vehicle in their name(s) within two months of purchase. At the time of title/registration, the customer will continue to use the metal plate used during pre-registration. A new annual decal and month decal will be issued at the time of title/registration. Pre-registration does not replace titling and registering for the purposes of vehicle ownership.

Pre-registration cannot be renewed. A lost/stolen mutilated may be completed on a pre-registration plate and/or decal.

Early Registration Renewal

[RULE 710:60-3-10]

The renewal of an existing Oklahoma registration may not be allowed before the first (1st) day of the month prior to expiration.

Organ Donor Contribution

[O.S. TITLE 63 § 2220.5]

Motor License agents should ask all applicants for a vehicle title or registration if they would like to make a voluntary contribution to be credited to the Oklahoma Organ Donor Education and Awareness Program Revolving Fund. The minimum contribution amount is \$1.00.

Checking the Record

Before collecting fees or releasing any items to a taxpayer, the system should always be checked for the existence of stop flags &/or indicators (such as insurance loss notification) that might affect the transaction.

Stop Flags

Stop flags are placed on a record to prevent any activity until a problem is resolved (returned check, title error, law enforcement request, etc.).

- ***Do not release any items or complete any transaction before contacting Motor Vehicle, or the Turnpike Authority (when applicable), for information on the reason for the stop flag.***

Contact Procedure

Review the stop flag indicator for the MV department to contact.

A “Turnpike Stop Renewal” indicator will prevent renewal of the tag. When such a flag is on the system, it is the responsibility of the **taxpayer** to contact the Authority at 1-877-774-9569 to resolve the issue. Please **do not** direct the taxpayer to contact Motor Vehicle, as we have no information on such flags.

<i>Should items be released for a vehicle on which a valid stop flag is on file, the motor license agent will be responsible for payment of any stop flag fees due, as well as properly remitting the fees due SOK collected from the taxpayer.</i>
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Collecting and Remitting Stop Flag Payments

Should you collect remittance from a taxpayer for a stop flag, correspond with the applicable Motor Vehicle Division Section to confirm collection. Include the following in your message:

- Vehicle Title Number
- Stop Flag Number, if available
- Amount Collected
- If for a **returned check**, also include the **name** of the **check writer**.
- LO Number
- LO Contact Person

For Example: We have collected \$100.00 for stop flag #12345, on title #999901123456. Please remove the flag. John, LO #9999

When remitting collected stop flag funds to SOK, clearly notate on the documentation the above information. Attaching a copy of your payment notification message (described above) is an effective method of providing this information.

- Direct the remittance to the proper MV Section / Employee

Liability Insurance

[O.S. TITLE 47 § 7-600 TO 7-610] [RULE 710:60-3-17]

Every owner of a motor vehicle registered and operated in this state, must maintain liability insurance, unless otherwise provided. *Proof of insurance must be carried in the vehicle at all times.*

ELECTRONIC INSURANCE VERIFICATION

Prior to registration, every **motor vehicle**, with a few exclusions pointed out in the Manual, **must pass** electronic insurance verification. Non motor vehicles, as well as boats/outboard motors, have no insurance verification requirements relating to registering or titling.

Providing Insurance Information

Most often, insurance information will be provided via presentation of an insurance security verification form. However, presentation of an insurance security verification form **at** the time of registration will not be required, provided **all three (3)** of the following conditions apply:

1. The transaction is subject to electronic insurance verification.

- Insurance types or situations not subject to electronic verification (i.e. Commercial Policy; Military, Binder) must still be supported by submission and retention of an acceptable verification form.
2. The submission of insurance verification information to LO/SOK may be in a manner other than by surrender of a verification form (i.e. verbal; electronically; etc.), **provided** the information includes the insurance carrier name or NAIC# **and** the policy number.
- Past insurance information from the system may **not** be utilized.
3. Upon entry, the provided policy information **confirms electronically**.

If the information provided fails to confirm electronically, even if that failure is due to temporary unavailability of the verification system, presentation of a verification form is required to register the vehicle.

Should entry of the verification form fail to confirm, registration is to be denied, unless one of the verification override situations apply.

Electronic Verification Overrides

Under **specific** conditions, verification failures can be overridden with **specific** overrides.

1. Transfer of Ownership: When verification fails and the assignment of ownership is within thirty (30) days preceding the application for registration.
2. Letterhead Statement: Any verification failure may be overridden upon receipt of a letterhead statement from the registrant's insurance company, or insurance agent, confirming an Oklahoma-compliant liability insurance policy is in effect. The statement must meet the following requirements:
 - Letter, fax or email directly from the insurance company or insurance agent
 - Identify the vehicle by VIN #
 - State an Oklahoma-compliant liability policy has been issued to the vehicle
 - Clarify policy is currently (i.e. date of registration application) in effect

Note: To be acceptable for vehicle registration purposes, a liability policy must be issued by an insurance company "*authorized to do business in this state*" (47 OS § 7-204). Bearing that requirement in mind, agents are urged to exercise caution when accepting insurance company letterhead documentation to override an electronic verification failure.

This letterhead statement override is intended only as an optional alternative to allow timely registration of the vehicle, while the insurance company investigates the reason for the unconfirmed response.

Upon receipt of an acceptable letterhead statement, you may proceed with the override.

3. VIN Discrepancy: Review the insurance verification form to see if the full VIN is listed. If it is, compare it to the VIN on the MVD masterfile record. If an error is apparent (i.e. 1 or 2 characters is different on the form, as compared to the masterfile) you may override the failure.

4. System Unavailable: The electronic verification system is temporarily unavailable. You may either wait and attempt the transaction later or proceed with the override.

The Insurance Verification form presented by the registrant is required in all the override situations listed above and the form must be retained in your office for two (2) years, along with documentation supporting the override. All verification overrides must be fully documented and are subject to review at any time by SOK.

Insurance Verification Form

To be acceptable for vehicle registration purposes in this state, an insurance verification form **must** contain **all (#1 through #9)** of the following:

1. Name, address and the five-digit NAIC company code of the carrier.
2. The name, address and telephone number where security may be verified, if other than carrier.
3. Name of insured.
4. Notice that an owner's policy has been issued pursuant to Compulsory Insurance Law of Oklahoma.
5. Year, make, model and the **complete** VIN of each insured vehicle.

*Note: If the owner's insurance verification form states "**Fleet Coverage**", year, make, model and VIN are **not** required. However, **all** other requirements must be satisfied.*

6. Inclusive dates liability policy is in effect.
7. The policy number.
8. A warning to the vehicle owner about the state law requiring one (1) copy of the verification form to be surrendered upon registration and one (1) copy to be carried in the vehicle.
9. The statement: "Examine policy exclusions carefully. This form does not constitute any part of your insurance policy."

*Note: Section 7-601.1 of Title 47 of the Oklahoma Statutes establishes the requirements for liability insurance security verification forms. The nine (9) items listed on the previous page are **specifically** required by statute. The absence of **any** of those required items renders a security verification form **unacceptable** for vehicle registration purposes in Oklahoma.*

Photocopies and faxes of security verification forms are acceptable, provided all nine (9) statutory requirements are satisfied.

- Although the name of the owner of a motor vehicle may **not** match the name on the insurance verification form, the form may be accepted, **provided** all other information is accurate.
- Insurance information on the vehicle computer record from a previous transaction does **not** satisfy the requirement for submission of security verification upon any subsequent registration.

Effective Dates

The effective dates listed on the insurance verification form **must be valid** when issuing a registration.

Owners of motor vehicles not in use at the time of registration may register their motor vehicle upon signing an **Affidavit of Non-Use In Lieu of Liability Insurance (SOK Form 797)**. Refer to Registration with Non-Use Affidavit.

Out of State Insurance Verification Forms

An out of state insurance verification form is subject to the same acceptance criteria as an in-state form. Presentation of an out of state form does not in and of itself allow exception to electronic verification.

An out of state form may be accepted:

- 1) Only in situations where a verification form may be accepted as an alternative to electronic verification - i.e. authorized override, system unavailable, etc.
AND
- 2) Only if the form meets all OK security verification form criteria outlined under the Insurance Verification Form section.

Electronic Insurance Verification Exceptions

An insurance verification form must be presented to and retained by the motor license agent for all exceptions below:

1. Commercial Insurance Policies – Insurance verification forms should notate “Commercial Policy” if issued on/after November 1, 2009. Please note, commercial insurance does not necessarily equate to commercial registration. A registrant may have a commercial insurance policy on either a commercially or non-commercially registered vehicle.
2. Fleet Insurance Coverage - On blanket coverage of fleet vehicles, the year, make and serial number are not required on the certification form. It must bear the term "Fleet Coverage", which is to be typed or written on the lower right hand portion of the registration certificate.
3. Active Duty Military Personnel (Oklahoma resident stationed in another state, or out of state resident stationed in Oklahoma) - Vehicles owned by members of the Armed Forces may furnish a policy or bond from an out of state insurance company indicating they meet Oklahoma insurance requirements.
 - The form must indicate the vehicle is covered by liability insurance.
 - If the service person is an **out of state resident stationed** in Oklahoma, the form must be from their state of **residence**, as indicated on the 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 he or she is stationed, as indicated on the Armed Forces Affidavit.
4. Binder - When new insurance policies are written, a temporary insurance verification form may be issued reflecting the policy as “Binder”, “New Policy” or “Pending”. The form will reflect the issuance of a new policy (*not* renewal of an existing policy) within the last thirty (30) days.

Important Note: *If over thirty (30) days have elapsed since the binder was issued, normal electronic verification applies. If a date **range** is reflected, the registration must be within thirty (30) days of the **beginning** date.*

Insurance Verification Exclusions

Insurance verification is not required on the following:

1. Any motor vehicle **owned or leased** by the Federal or State Government or any agency or political subdivision thereof
2. A company-owned motor vehicle bearing the symbol or logo which, according to the records of the Department of Public Safety (DPS), reflects a deposit, bond, self-

insurance or fleet policy. (These companies will be issued an equivalent form from the Department of Public Safety.)

3. Any motor vehicle authorized for operation under a permit number from the Oklahoma Corporation Commission (OCC)
4. Any licensed taxicab
5. Any motor vehicle held for sale by a licensed used car dealer. **Salvage dealers are not exempt from insurance verification requirements when titling or registering non-salvage vehicles.**
6. When titling (*only*) a vehicle to be prorated and applicant is completing an **Affidavit of Intent to Prorate**. Insurance verification *is* required upon registration.
7. All-Terrain Vehicles, off road Utility Vehicles or Off Road Motorcycles

Retention of Insurance Verification Forms and Supporting Documentation

Oklahoma law does not specifically require LO retention of insurance verification forms. Administratively, SOK requires LO's to retain for at least two (2) years documentation supporting any electronic verification system override (i.e. letterhead statement), or system code that circumvents electronic verification altogether (i.e. Commercial Policy verification form, Nonuse Affidavit).

- Only when insurance has been verified by the electronic system may the accompanying verification form (if submitted) be discarded.

Insurance Verification and Processing Fee

Motor license agents are authorized to charge a fee of \$1.50 for certifying and processing insurance verification, either by the acceptance of a valid insurance verification form (when acceptable as outlined in the preceding sections), or a passed electronic verification, or by processing an **Affidavit of Non-Use** when applicable.

- An insurance verification fee is **not** to be charged when registering vehicles that are **not required** to submit insurance verification.
- Only **one** (1) insurance verification fee is to be charged per **complete** motor vehicle transaction.

Liability Insurance Information Confidentiality

Insurance information is **confidential**. It may be released **only** to Department of Public Safety, Motor Vehicle Division and Oklahoma Insurance Department personnel and requestors qualifying under the “Insurance Information Release” portion of the **Vehicle Information Request** form, as well as licensed Oklahoma wrecker services.

Motor license agents are to contact Motor Vehicle Division Administration for assistance if served with a court order, subpoena, or other notice of pending legal action involving liability insurance information.

Presentation of a Possibly Falsified Verification Form

Should you be presented with an insurance verification form which you suspect to be a false document (forged), you may contact the Oklahoma Insurance Department at (in state toll free) 1-800-522-0071. You may forward to that Department any insurance related information or documentation they request.

➤ *Please note:* Motor license agents are not expected to attempt to verify the legitimacy of insurance verification forms being presented to you, beyond the requirements previously outlined.

DPS Financial Responsibility

Although the Motor Vehicle Division and motor license agents are directly involved in the *application* of the financial responsibility (insurance) requirements pertaining to motor vehicle transactions, *administration* of the requirements is the responsibility of the Department of Public Safety Financial Responsibility Division. As individual taxpayer problems pertaining to insurance arise, it is suggested that office be contacted at 405-425-2098.

Registration with Non-Use Affidavit

[O.S. TITLE 47 § 7-607] [RULE 710:60-3-17]

Owners of motor vehicles not in use at the time of registration may register their vehicle upon signing an **Affidavit of Non-Use In Lieu of Liability Insurance (SOK Form 797)**. Standard registration fees and penalties (if applicable) apply and a non-use (black) decal is to be issued.

- **Only** the **owner** or an individual with the owner’s **power of attorney** may sign a **Non-Use Affidavit**.
- Submission of a **Non-Use Affidavit** does not exempt the applicant from providing their driver license number at time of registration.

Should the vehicle owner subsequently obtain insurance during the registration period, he/she **may**, at his/her **option**, purchase a regular decal, by surrendering an insurance verification form. After consolidation, Non-use decals may be applied to special plates.

- A **\$9.00** fee plus \$1.50 for insurance verification processing is to be collected.

Transfer of Ownership- Insurance Status Change

There is **no additional charge** for issuance of a standard or non-use registration decal at the time of title transfer, when needed due to an insurance status change. **However**, should a replacement license plate be requested (not due to a classification change), the \$9.00 replacement plate fee **is** to be collected.

Replacement Non-Use Decal

If a non-use decal is **lost, stolen or mutilated**, a replacement decal may be purchased for a **\$9.00** fee, following the same procedure as issuing a replacement standard decal.

Driver License/Federal Employer Identification Numbers

[O.S. TITLE 47 § 1112] [RULE 710:60- 3-10]

The owner of **every** vehicle is **required by law** to furnish his/her driver license number when registering the vehicle. If the owner is **not** an individual (i.e. a company), the owner's Federal Employer Identification (FEI) Number is required. Out-of-state driver licenses **are** acceptable.

- The "**owner**" of a vehicle **includes** anyone owning, operating or possessing a vehicle.[O.S. Title 47 § 1102]

Manufactured homes, commercial trailers, commercial pole trailers, commercial rental trailers, private trailers, farm trailers ATV/UTV, off-road motorcycles, boats, motors, construction machinery, special mobilized trailers, and mobile chapel are not statutorily classified as vehicles. Therefore, they are exempt from this requirement. Travel trailers are statutorily considered vehicles.

However, identification numbers are required if the registrant is paying by check.

The **operator** of the vehicle may use his driver license number **instead** of the owner's driver license number in the following circumstances:

- When the owner of the vehicle has **no** driver license

- When the owner is a **leasing company** located out-of-state and the FEI number is not known
- Extenuating circumstances where the owner of the vehicle is not available.

International Driver Licenses

An international driver license is not be accepted for vehicle registration purposes, *unless* the corresponding government-issued (i.e. state, province or country) driver license is also provided.

Computer Entry

Do not enter inaccurate or invalid information. When transferring title and/or issuing a registration, make certain the **proper** driver license number is entered on the transaction.

Confidentiality

Driver license information required to title and register vehicles is **confidential** and is **not** to be released by motor license agents.

Such information may be obtained **only** through the Department of Public Safety.

Staggered Registration

[O.S. TITLE 47 § 1116] [RULE 710:60-3-12]

All vehicles, **except manufactured homes, special mobilized machinery and vehicles registered by installment**, purchased new **or** brought in from another state, are registered on a staggered basis (expiration throughout the year).

- The **month of expiration** is to be reflected on the monthly decal issued with the license plate.
- A full year **registration** is originally issued to expire on the last day of the month in which the vehicle was originally purchased **or** brought into the state.
- A registration may **not** be issued for less than three (3) months. At the option of the owner, a vehicle may be registered for biennial registration, for a max of twenty-seven (27) months.

- When issuing a staggered registration (3 to 27 months), establish the expiration month by counting the month **FOLLOWING** the previous registration expiration month, or assignment date, as the first month. For example, a new vehicle purchased in November and being registered for three (3) months would have a registration of February.

Once initially registered by an owner, the vehicle registration must be renewed **annually unless the owner opts for biennial registration.**

Biennial Registration

Effective November 1, 2023, customers may elect to register their vehicle for a two year period. Customers selecting this option will be charged two years of registration fees. Each year will be charged at the rate it would have been charged, had they elected to register annual. For example, year one may be charged at the 1-4 year rate and year two may be charged at the 5-8 year rate. The customer will also be charged two years of State Public Safety Fund and insurance fees. If the customer's primary plate is a special plate, they will also be charged two years of special plate fees. The customer will be provided with one decal for the expiration of the second year of registration.

The following registration classes are NOT eligible for biennial registration: boats, outboard motors, commercial trailers, commercial rental trailers, offroad ATVs, UTVs, Off road motorcycles, and manufactured homes. In addition, fee exceptions that cause the registration to be non-expiring such as city and county, are not eligible for biennial registration.

Calendar Year Registration (Non-Staggered)

[O.S. TITLE 47 § 1115] [RULE 710:60-3-13]

Special Mobilized Machinery, Installment Registration Plan (1/2 year plates) and manufactured homes are registered on a calendar year basis (**December** expiration).

The following **quarterly periods**, in which a vehicle is purchased **or** enters the state, determines the portion of a full year registration fee due upon the initial registration:

<i>December 1 through March 31:</i>	Full Year fee due
<i>April 1 through June 30:</i>	3/4 Year fee due
<i>July 1 through Sept. 30:</i>	1/2 Year fee due
<i>October 1 through Nov. 30:</i>	1/4 Year fee due

Note: Any manufactured home purchased or entering from another state **on or after December 1st** of any year is to be charged a **full year** registration to expire the **next** calendar year.

Determining Number of Years Registered

[O.S. TITLE 47 § 1132] [RULE 710:60-3-11]

To determine the year of registration fee to assess, subtract the model year from the registration expiration year.

Example: A 2008 model being registered to expire in 2017 would be assessed the ninth (9th) year rate: 2017 – 2008 = 9

- The exception to this policy is a used **current** year model entering Oklahoma from another state, which is considered to be in the **second** year of registration.

When renewing an **existing** registration, the number of years reflected on the record is ordinarily to be utilized. Should you encounter a record on which the number of years appears to be clearly inaccurate, contact the Audit Section for assistance. Bear in mind that issues such as partial year registrations may affect the number of years registered reflected on the system.

When renewing a registration that has been **expired** for several years, the number of years should be adjusted to reflect the registration you are issuing. Refer to **Past Year Registration** for more detailed information.

For biennial registration, each year is charged individually based on the difference between the model year and the year that is being registered. For example, a model year 2019 registering in 2023 for biennial registration would be charged the 4th year rate of \$96.00 for the first year, and the 5th year rate of \$86.00 for the second year.

Fleet Work Policy

[RULE 710:60-9-11]

Occasionally, a taxpayer may have numerous transactions to be processed together and a total of all fees and taxes due is needed, so that payment may be prepared.

If the transactions are too numerous to rate while the taxpayer is present, or if he requests you contact him after a total is computed, the following procedure should be followed:

1. Determine the total fees due for all transactions.
2. Contact the taxpayer for payment. **After** payment is received, enter the transactions on the computer system and issue transaction receipts, plates, decals, etc.

Never enter any transaction on the computer system, or release any completed receipts and/or license plates/decals until payment is received.

3. A ***maximum*** of ten (10) working days are allowed from delivery of paperwork to receipt of payment. If more than ten days elapse, ***late registration penalties***, if any, are to be assessed through date of actual payment.
4. Utilize the “in office date” if needed.

The above-described fleet procedure applies ***only*** to individuals or companies registering and/or titling ***five or more*** vehicles at one time.

Non-Commercial Registration Fees (Except Motorcycles /Mopeds)

<u>Registration Year</u>	<u>Fee</u>	<u>Breakdown</u>
1st through 4th	\$ 96.00	(85.00 + 10.75 additional statutory fees)
5th through 8th	86.00	(75.00 + 10.75 additional statutory fees)
9th through 12th	66.00	(55.00 + 10.75 additional statutory fees)
13th through 16th	46.00	(35.00 + 10.75 additional statutory fees)
17th and over	26.00	(15.00 + 10.75 additional statutory fees)

- The additional statutory fees are comprised of various fee amounts outlined in Title 47 of the Oklahoma Statutes, which are to be added to virtually all vehicle registration fees.

By statute [**O.S. TITLE 47 § 1114.1**], all annual registration fees (excluding penalties) are rounded to the nearest whole dollar.

Refer to **Determining Number of Years Registered** for information on the proper procedure for making that determination.

Income Tax Filing Extensions (Schedule C or Schedule F)

This section refers to commercial and farm truck registration. In qualifying for those classifications, the registrant may be required to submit federal income tax documentation.

When a registrant has not yet filed income tax for the preceding year, but has filed for an **extension**, a copy of the previous year's income tax form (Schedule C or F) **and** a completed IRS extension may be accepted **during the extension period** (i.e. until October 15).

The IRS now allows only one (1) extension period:

- IRS Form 4868 – **Application for Automatic Extension of Time to File U.S. Individual Income Tax Return** - allows income tax filing until **October 15** of that (filing) year.

No filing extension is allowed after October 15 of any year. After that date, **only** the income tax Schedule from the previous year is acceptable in qualifying for commercial or farm truck registration.

Tax Exempt Vehicles

[O.S. TITLE 47 § 1135.1][RULE 710:60-3-112]

Tax exempt vehicles are vehicles owned by political subdivisions of the state **or** certain tax exempt or non-profit organizations that are eligible for a special reduced registration fee.

Verifying Eligibility

The eligibility of an organization for tax exempt vehicle registration must **always** be verified prior to registration, including registration renewal. To be eligible, an organization must qualify under specific Oklahoma statutory criteria that apply specifically to vehicle registration.

- The fact an organization is exempt from other types of state or federal tax **does not** necessarily indicate they are eligible for the Oklahoma vehicle registration reduced rate.
- Some statutory exemption criteria restrict eligibility to specific types of vehicles.
- The vehicle must be in the name of the tax exempt organization **only**. **No other** entity, be it an individual or organization, may appear on the title.

When issuing a tax exempt registration (standard E plate), a **Tax Exempt Organization Vehicle Registration Affidavit** (form 701-29) must be completed by the **applicant**, indicating the statutory tax exempt vehicle category under which they qualify and confirming they are in compliance with the sign display requirement.

- Provided the Affidavit is **properly** completed and the **ownership** and **vehicle type** (if applicable) are in compliance, no further confirmation by a motor license agent is required for the **reduced registration**.

- If you are unable to verify tax exempt eligibility by utilizing the **Tax Exempt Organization Vehicle Registration Affidavit**, contact the Audit Section for assistance.

Tax Exempt Organization Sign Display Requirement

All tax exempt organizations, ***with the exception*** of political subdivisions of the state (State, County, City and School), non-profit organizations devoted exclusively to youth programs and organizations which are prohibited from such displays, must have the ***name or symbol*** of the tax exempt or non-profit organization ***prominently displayed*** on both sides of the vehicle in letters not less than two (2) inches high and two (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.

- The Oklahoma Statutes provide 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.
- No physical inspection of these signs is required.

Tax Exempt Organization Vehicle Registration Affidavit (Form 701-29)

All tax exempt vehicle registrants applying for standard ("E" plate) renewable tax exempt registration must complete a **Tax Exempt Organization Vehicle Registration Affidavit (SOK Form 701-29)**.

Section I of the **Affidavit** contains a listing of statutory tax-exempt registration categories.

- Bear in mind, certain categories (churches and handicapped employment) restrict vehicle type. It is the LO's responsibility to confirm vehicle type eligibility, when applicable. If the applicant is uncertain of the category under which they qualify, they may consult the applicable Oklahoma Statute or contact the Motor Vehicle Division Audit Section.

Section II of the **Affidavit** verifies compliance with the statutory tax exempt vehicle sign display requirement.

The registrant must indicate that the exempt vehicle ***either*** meets the sign display requirement ***or*** does not, ***due to Federal or State law or regulation***.

- If the registrant indicates Federal or State law or State regulation exempts/prohibits display of the name or symbol on their vehicle, a ***photocopy of the applicable Federal or State law or state agency rule and regulation must be submitted and attached to the SOK copy of the registration.*** If such documentation cannot be provided, the vehicle is ***ineligible*** for tax exempt registration.

*Note: Non-profit organizations devoted to youth programs are **not** subject to the sign display requirement and, therefore, are not required to complete Section II of the Affidavit.*

Completed **Affidavits** and additional documentation, if required, are to be attached to the registration transaction receipts being sent to the Motor Vehicle Division in the semimonthly reports.

Nonrenewable Tax Exempt License Plates

Nonrenewable tax-exempt plates are issued to political subdivisions of the state (state, county, city, school) and volunteer fire departments. City, county and public school plates may be issued by motor license agents for a one-time fee of \$19.00. State and volunteer fire dept. plates are issued at no charge through Motor Vehicle Supply.

- The type of plate issued depends upon the type of subdivision (city, county or school).
- No annual renewal is necessary.
- Political subdivisions are not required to complete a **Tax Exempt Organization Vehicle Registration Affidavit** (SOK Form 701-29).
- Political subdivisions are **not** exempt from vehicle titling requirements.

The Motor Vehicle Division also issues plates to the Oklahoma Highway Patrol and Capitol Patrol.

Civil Air Patrol License Plate

Civil Air Patrol License Plates are available through MVD for vehicles owned and operated by the Civil Air Patrol and used exclusively for its corporate missions.

Renewable Tax Exempt License Plates

Renewable tax exempt license plates ("E" prefix) are issued to **qualifying** tax exempt organizations for an annual fee of \$19.00 and are renewed by means of a yearly validation decal.

The penalty for late renewal is \$1.00 per day beginning the first (1st) day following the grace period (one month following expiration) and accrues to a maximum penalty of \$100.00.

Eligible Organizations

The following summarizes most statutory tax exempt vehicle registration eligibility qualifications:

1. *Bus* (designed to carry at least 10 passengers), *manufactured home*, **or mobile chapel and power unit** (tractor and trailer) owned by a **religious corporation** listed as an exempt organization of Section 501 (c)(3) of the Internal Revenue Code.
2. Any vehicle owned by non-profit organizations devoted **exclusively** to youth programs.
3. Any vehicle, **except passenger automobiles**, owned or operated by non-profit organizations involved in programs for the employment of the handicapped and used for transporting goods or materials.
4. Any vehicle owned by non-profit organization providing **older persons** transportation to and from medical, dental and religious services and relief from business and social isolation.
5. Any vehicle owned by a private nonprofit organization under Section 501(c)(3) of the Internal Revenue code that warehouses and distributes **surplus foods to non-profit organizations**. Such vehicle must be utilized **exclusively** to transport such surplus foods.
6. All vehicles owned by the American Red Cross.
7. Any vehicle owned and operated by a private, nonprofit organization which is exempt from taxation pursuant to the provisions of Section 501(c)(3) of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), and which is primarily funded by a fraternal or civic service organization with at least one hundred (100) local chapters or clubs, and is designed and used to provide mobile health screening services to the general public at no cost to the recipient, and for which no reimbursement of any kind is received from any health insurance provider, health maintenance organization or governmental program.
8. Rural Water District formed pursuant to O.S. Title 18 § 863

9. Rural Water, Sewer, and Gas Districts formed pursuant to O.S. Title 82 (political subdivisions)
10. Rural Electric Cooperative formed pursuant to O.S. Title 68 § 1803
11. Water Conservancy District formed pursuant to O.S. Title 82 § 688.1

Charitable Organizations

[O.S. TITLE 47 § 1107, 1115; TITLE 18 § 552]

Charitable organizations ***licensed through the Oklahoma Secretary of State's office***, or otherwise authorized by statute, are exempt from the assessment of excise tax and registration fees on vehicles / boats / outboard motors ***donated*** to them. Licensed Charitable Organizations are also entitled to ***reassign*** Oklahoma certificates of title for ***donated*** vehicles / boats / motors, in the same manner as licensed Oklahoma used dealers, ***with one exception***: Charitable organizations ***may not*** reassign out of state titles.

- ***Only qualifying*** (registered through the Secretary of State's office) charitable organizations are entitled to the referenced tax exemptions and title reassignment privileges. Not for profit corporations (i.e. Non-profit) are not so entitled, unless either registered as a charitable organization, or specifically exempted from the Secretary of State registration requirements (see below).
- To verify the eligibility of a charitable organization, contact the Motor Vehicle Division Audit Section.
- Organizations claiming a specific exemption from the Secretary of State charitable organization registration requirements pursuant to the provisions of Section 552.4 of Title 18 are to be referred to the MVD Audit Section for a review and confirmation of their eligibility to receive, and assign ownership of, donated vehicles in the same manner as a registered charitable organization.

Qualifying charitable organizations are exempt from all registration fees and excise taxes on donated vehicles / boats / motors.

Charitable Organization Demo License Plates

A special license plate is available to qualifying charitable organizations for their use in demonstrating, transporting or test driving donated vehicles. This plate is issued through MVD Accounting. LOs have no involvement with this plate.

Vehicles Not Obtained by Donation

The tax/fee exemptions and title reassignment privileges apply only to vehicles **donated** to licensed Charitable Organizations. Vehicles obtained by such Organizations by any other means must be titled and registered by the Organization and are subject to all applicable fees/taxes:

1. The registration **type** depends upon the organization. There is no blanket registration exemption applicable to Charitable Organizations. To be eligible for exempt registration ("E" license plate), a particular Organization would have to qualify under a specific statutory criteria. Refer to **Tax Exempt Vehicles** for detailed criteria information. Otherwise, a standard noncommercial registration applies.
2. There is no excise tax exemption applicable to Charitable Organizations as a general group. Eligibility must be verified on an individual basis.

Transfer of Ownership Registration Fee

[O.S. TITLE 47 § 1132] [RULE 710:60-3-14]

A transfer of ownership registration fee of \$17.00 is to be assessed when transferring an Oklahoma title with the following **exceptions**:

1. Name changes (same person only). *This exception **does not apply** if adding or dropping a name. If adding or dropping a name, transfer registration is due.*

Exempt name changes include the following:

- Transferring into the owner's revocable trust, **or** vice versa.
 - Transferring from a sole proprietor business to the owner, **or** vice versa.
 - Change of name (same person) **without** adding or dropping another name.
2. Transfer of salvage vehicles **including** vehicles going **into** salvage. The fee **is** due on transfers of vehicles coming **out** of salvage into **rebuilt** status.
 3. Manufactured homes.
 4. Commercial trailers and forest trailers.
 5. Boats or Outboard Motors

6. Transfers to political subdivisions (state, county, city, school or volunteer fire department).
7. Repossessions.
8. Transferring the title into the name of a used motor vehicle dealer, travel trailer dealer or commercial trailer dealer (see note box below).
9. Transfers of donated vehicles to qualifying charitable organizations (Refer to **Charitable Organizations**).
10. Transfers of All-Terrain Vehicles, Off-Road Motorcycles and Utility Vehicles.
11. Unrecovered-theft vehicles

Please Note:

- **Salvage dealers** are *not* exempt from the transfer registration fee when titling a *non-salvage* vehicle. They are also subject to registration on such vehicles.
- **Prorated** trucks and truck tractors are *not* exempt from the transfer registration fee.

Federal Highway Use Tax on Heavy Vehicles

[RULE 710:60-3-99]

The **Surface Transportation Assistance Act of 1982** provides that a State shall not register vehicles subject to the **Federal Heavy Vehicle Use Tax** without first receiving proof that such tax has been paid. Proof of payment will be **Schedule 1 of Form 2290**, **validated by the IRS**.

Generally, the registrant will request **Form 2290** from the IRS, complete it and pay by mail. However, this process may take six (6) to eight (8) weeks.

➤ ***You may wish to advise the applicant to go to the nearest IRS office, fill out the form and pay the tax, before their registration expires.***

Should a registrant need IRS forms *or* information on their tax payment, they may call the following toll free telephone numbers:

IRS Forms 1-800-829-3676

IRS HEAVY USE TAX INFORMATION 1-866-699-4096

In Oklahoma, proof of payment is required (*unless the vehicle was purchased within 60 days of the registration date*) upon the registration of:

Any commercial or farm truck or truck-tractor registering at a weight of 55,000 lbs. or more.

- Commercial vehicles (55,000 lbs. and over) registering using the Installment Plan (half-year). Required with the ***first half only***.

Refer to the following pages for a more detailed explanation of the **Heavy Use Tax** and how it impacts Oklahoma truck registration.

Federal Heavy Use Tax: Explanation and Definitions

1. 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. 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 is subject to the tax.
 - 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. The ***taxable gross weight*** is defined as 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.
4. The tax is ***suspended*** on vehicles to be used 5,000 or fewer miles during taxable year July 1 through June 30 (7,500 or fewer miles in the case of agricultural vehicles, which includes motor vehicles registered in Oklahoma with a farm plate). *Owners of vehicles in this category must file **Form 2290** and **Schedule 1** with the IRS.*
5. Proof of payment is ***not required*** with the issuance of Temporary permits such as 72-hour permits, 30-, 60-, or 90-day permits.

6. Proof of payment is **required** when raising weight to 55,000 pounds or more on an Additional Tax Certificate, when the previous registered weight was less than 55,000 pounds.
7. Proof of payment **is not required** for the registration of Special Mobilized Machinery or Forest Power Units, as they are not registered on the basis of laden weight.

Federal Heavy Use Tax: Requirements and Guidelines for State Registration Purposes

[RULE 710:60-3-99]

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, via IRS Form 2290.
 - The tax is paid by filing **Form 2290**, which includes a **Schedule 1 (Schedule of Taxable Highway Motor Vehicles)**.
2. **Proof of payment** is the original, **or** a photocopy, of the **validated Schedule 1 (Form 2290)** returned to the owner by the IRS as a receipt for payment of the tax. If the **validated original or photocopy of Schedule 1 is not available**, the owner's **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 **canceled check** covering the payment to the IRS is acceptable. Also acceptable is a copy of an electronically filed return, displaying an "IRS e-file" watermark and received date.
 - To allow for filing time, the most recent past taxable year's **Form 2290** may be accepted for vehicle registration purposes through September 30 of the current year. For example, 2010 **Form 2290's** (*taxable year 7/1/09 through 6/30/10*) may be accepted through September 30, 2010. As of October 1, 2010, a 2011 **Form 2290** would be required.
3. **Schedule 1** provides space for the listing of the Vehicle Identification Number (VIN) for twenty-one (21) taxable vehicles, or the VIN for nine (9) vehicles for which the tax is suspended because the vehicles will be used 5,000 or fewer miles (7,500 or fewer for agricultural vehicles) during the taxable year. **See Tax Exemptions and Suspension.**
4. If a fleet is **larger than** twenty-one (21) taxable vehicles **or** nine (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, then the **Schedule 1 may be accepted** as proof of payment **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 a Manufacturer's Statement of Origin or certificate of title, indicating the vehicle was purchased **within sixty (60) days** of the date the application is received for registration.
6. Proof of payment **for each vehicle** must accompany the SOK copy of the registration receipt and forwarded to the Motor Vehicle Division in the semimonthly report.

Lost, Stolen or Mutilated License Plates and Decals

[O.S. TITLE 47 § 1114] [RULE 710:60-3-21]

In the event of loss, mutilation, or destruction of a license plate or yearly validation decal and/or boat decal, an **Affidavit for Replacement Tag/Decal/Annual Boat Decal To Be Used For Lost, Stolen or Mutilated Item Only (SOK Form 797-D)** must be completed by the applicant and attached to the registration receipt copy being forwarded to the Motor Vehicle Division in the semimonthly report.

- The **previous registration information** must be verified, either by examining the applicant's registration, checking the computer system, or contacting Motor Vehicle Supply.
- The affidavit **is not required** when issuing a new plate at time of annual or biennial registration, or when issuing a new plate due to a vehicle classification change.
- Should an applicant indicate to you their plate was confiscated by law enforcement, **do not** issue them a replacement, but direct them to the county sheriff for proper resolution. Refer to **License Plate Confiscation**.

The **\$9.00** fee for a replacement plate and/or decal applies to all vehicles unless otherwise specified elsewhere in this Manual.

1. If **both** the plate and decal are being replaced, only **\$9.00** is to be charged.
2. If issuing a replacement non-expiring trailer license plate at the time of registration renewal, **both** the renewal fee (\$4.00 + *agent fee*) **and** replacement fee (\$9.00) are to be charged.
3. Insurance verification is required when obtaining a replacement license plate and/or decal.

The replacement license plate or registration decal shall not exceed the cost of the applicable annual registration fee.

- The Manufactured home plate and/or decal replacement fee is **\$3.25**. *For additional information, refer to Manufactured Homes.*
- The replacement fee for an ATV/ORM/UV is \$4.00.
- The replacement fee for a Disabled Veteran (DAV) registration is \$5.00

The \$9.00 fee outlined above is not to be confused with the \$4.00 replacement license plate fee assessed when a new plate is issued at time of registration renewal.

Replacement License Plate Fee

[O.S. TITLE 47 § 1113]

Should a registrant request a new license plate ***at time of registration renewal*** and the new plate is ***not needed due to a registration classification change***, a replacement plate fee of \$4.00 is to be assessed in addition to the registration renewal fee.

- This \$4.00 fee applies ***only*** when issuing a new plate ***at time of registration renewal*** – including late renewal. At any other time a replacement plate is issued, the \$9.00 replacement plate/decal fee applies. Refer to Lost, Stolen or Mutilated Plates or Decals for information relating to that fee.

Replacement Fee Exceptions

The \$4.00 replacement plate fee does not apply:

- To manufactured homes or commercial trailers
- When transferring ownership to/from a tax exempt organization
- When transferring from a special registration type (DAV; POW; KIA; Indian Tribal; Antique; Gold Star Parent) that ***requires*** issuance of a new type plate without changing the registration class code.
- Disabled American Veteran (DAV) license plates, DAV physically disabled plates and DAV rates on standard plates are not be charged when requesting a new plate at the time of renewal.
- When issuing a wrecker plate to a currently registered commercial truck. Only the \$5.00 fee applies (Refer to Wrecker / Towing Vehicles.)
- When issuing a new plate to a formerly prorated vehicle

- Refer to **Indian Tribal Compact Plate Replacement** for specific situations regarding to/from Cherokee/Choctaw/Chickasaw Tribal plates.
- **When building a deleted record back onto the system and no previous registration information is available.**
- **When issuing a rebuilt title to a vehicle on which the registration expired while in salvage status**

Repossessions

When processing a repossession, the processing agent will give the reposessor a valid plate with current month registration. Should that plate and/or decal need replaced, the replacement fees are applicable.

Registration Penalties

Oklahoma law provides for a registration-related penalty to be assessed a taxpayer for failure to timely transfer ownership of a newly acquired vehicle. An additional \$1.00/day registration renewal penalty is to be assessed *only* when the registration renewal penalty is unrelated to the purchase of the vehicle.

The following penalties are applicable for a new registration transaction. The owner may authorize the transfer of the current and valid license plate previously obtained by the owner for the remainder of the current registration period provided the vehicle is in the same license registration classification. Registration penalty on the transfer of an expired plate is due when one of these conditions are met: 1) vehicle was sold with the plate expired (as evidenced by the date of sale on the title transfer to new owner); 2) plate was expired prior to the date of loss; OR 3) plate was expired as evidenced by the date of sale on the Notice of Transfer filing.

Penalty Periods

In establishing vehicle tax penalty periods, Oklahoma law references thirty (30) day time periods and monthly time periods. These designations mean different things.

- ***Thirty (30) days*** indicates a ***thirty calendar day period*** following an event, such as a title assignment. In such applications, any time the thirtieth day falls on a Saturday, Sunday or a holiday, a penalty waiver may be granted if the vehicle is titled/registered on the ***following*** business day. Begin computing the 30 days with the day ***following*** the event (i.e. assignment).

- A **month** means a **calendar month** - whether that month has 31 days, 30 days or 28 days - following an event, such as a registration expiration. For the purposes of grace period on titles where ownership is transferred, it is two months, regardless of the length of the month for vehicles purchased after November 1, 2023.

New Vehicles Purchased by Oklahoma Residents

[RULE 710:60-3-30] [O.S. Title 47 § 1151]

If not registered by the thirtieth (30th) day if assigned prior to November 1, 2023, or within two months if assigned on or after November 1, 2023, following assignment, the following penalties apply:

ALL VEHICLES (*except commercial trucks, commercial tractors or manufactured homes*) \$1.00 a day until the vehicle is registered or the maximum penalty of \$100.00 is reached.

Used Vehicles Purchased Out of State by an Oklahoma Resident

[RULE 710:60-3-31] [O.S. Title 47 § 1151]

If not registered within two (2) months of **entry**, the following penalties apply to vehicles purchased out of state on or after November 1, 2023 or thirty (30) days of entry on vehicles purchased prior to November 1, 2023:

ALL VEHICLES (*except commercial trucks, commercial tractors or manufactured homes*) \$1.00 a day until the vehicle is registered or the maximum penalty of \$100.00 is reached. Vehicles coming in from out of state with the same owner must register within thirty (30) days of entry.

Manufactured Homes and Commercial Vehicles

[O.S. TITLE 47 § 1115] [RULE 710:60-3-30] [O.S. TITLE 47 § 1151] [RULE 710:60-3-30]

Penalty is **equal** to the registration fee **less** the statutory fees (rounded).

The above penalty provisions also apply to Oklahoma resident non-tribal-member purchasers of vehicles previously registered with an Oklahoma Indian Tribe. [O.S. Title 47 § 1151]

Used Vehicles Brought in by Owner Moving to Oklahoma

[O.S. TITLE 47 § 1125] [RULE 710:60-3-32]

When the owner of a vehicle becomes employed in this state, the vehicle is deemed to be subject to tax in this state and is to be registered ***within thirty (30) days*** from the date of employment.

If not registered within thirty (30) days of employment the following penalty applies:

Penalty is ***equal*** to the registration fee ***less*** the statutory fees (rounded).

NOTE:

1. The owner of a vehicle who is employed in this state and commutes ***daily*** from an adjoining state is ***exempt*** from the provisions in this section.
 2. A nonresident student, certified as a full-time-equivalent student by an Oklahoma institution of higher learning, is not required to register their vehicle in Oklahoma. This exception does not apply if the student is registered to vote in Oklahoma.
 3. The date of entry or date of employment in Oklahoma determines the vehicle registration expiration month.
- Refer to **Out of State Vehicle Entering Oklahoma** for information relating to an out of state title being surrendered that reflects an Oklahoma address.

Used Vehicles Purchased from an Oklahoma Dealer

[RULE 710:60-3-33]

Oklahoma law provides for a \$1.00/day registration-related penalty to be assessed a taxpayer for failure to timely transfer ownership of a newly acquired vehicle.

PROCEDURES APPLICABLE FOR TRANSACTIONS ON OR AFTER NOVEMBER 1, 2023

The new owner of a motor vehicle shall, within two (2) months from the date of vehicle purchase or acquisition, make application to record the registration of the vehicle by the transfer to, or purchase of, a license plate for the newly acquired vehicle with Service Oklahoma or a licensed operator and shall pay all taxes and fees provided by law.

PROCEDURES APPLICABLE FOR TRANSACTIONS JULY 01, 2019 THROUGH OCTOBER 31, 2023

The new owner of a motor vehicle shall, within thirty (30) calendar days from the date of vehicle purchase or acquisition, make application to record the registration of 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 shall pay all taxes and fees provided by law.

PROCEDURES APPLICABLE FOR TRANSACTIONS BEFORE JULY 01, 2019:

- **CURRENTLY REGISTERED** - For a currently registered vehicle purchased from a dealer, if the title is not transferred within thirty (30) days, delinquent penalty begins to accrue on the 31st day following ownership assignment. Registration penalty is to be collected on the transfer of ownership transaction only, as a registration renewal is independent of the transfer of ownership.
- **REGISTRATION EXPIRED WHEN DEALER PURCHASED VEHICLE** - Registration must be brought current and renewal registration penalties apply, based on the expired registration expiration date. An additional delinquent registration penalty related to the transfer of ownership would also apply, if not titled within thirty (30) days of assignment. Penalty begins on the 31st day. In this situation, penalties on both transactions are due, as the expired registration renewal penalty is independent of the transfer of ownership and would be due regardless of ownership change.
- **REGISTRATION EXPIRED ON THE DEALERS LOT** - No renewal registration penalty applies in this situation, provided the registration was current when the vehicle was acquired by the dealer. However, if not titled and registered within thirty (30) days of assignment, registration penalty accrues on the Transfer of Ownership fee, beginning the 31st day. Only one (1) registration penalty assessment is made in this situation.
- **OKLAHOMA TITLE WITH NO PREVIOUS REGISTRATION** - If not titled and registered within thirty (30) days of the assignment, penalty accrues on the Transfer of Ownership transaction, beginning the 31st day. This is the only registration penalty assessed.

Dealer Reassigns an Out of State Title

If the new owner does not title and register within thirty (30) days of assignment, penalty accrues on the registration. No Transfer of Ownership fee is due.

Renewal Registration

[O.S. TITLE 47 § 1115] [RULE 710:60-3-35]

All registrations expire the **last** day of the month shown on the registration. The following month is considered a grace month during which no penalty accrues.

*Note: The grace month applies **only** to payment of registration fees. Vehicles with **expired** license plates are subject to citation, or other action, by law enforcement agencies.*

ALL VEHICLES (**except** commercial trucks and truck-tractors registering over 8000 lbs.)

After the grace month penalty accrues a \$1.00 a day until the vehicle is registered or the maximum of \$100.00 is reached.

Transfer of Ownership Fee

[O.S. TITLE 47 § 1132] [RULE 710:60-3-4]

\$1.00 day is assessed beginning the thirty-first day from the date of assignment, accruing to a maximum penalty of \$100.00.

Waiving of Penalties

[RULE 710:60-3-37]

Penalties Due After 30 Days

For those penalties that apply after **thirty (30) days** following an event (i.e. assignment of ownership), no penalty is to be assessed if the thirtieth (30th) day falls on Saturday, Sunday or a Holiday, **and** the vehicle is registered on the **next** regular business day. This also applies to the two (2) month penalty on transfers of ownership.

- This waiver policy does **not** apply to those penalties that begin and accrue on a **monthly** basis (i.e. registration renewal), rather than a 30 day basis. There is no penalty waiver if the last day of a **month** (i.e. registration renewal grace month) falls on a Saturday, Sunday or Holiday.

Oklahoma Resident Armed Forces Personnel Stationed Out of State

Oklahoma resident military, or their spouse, stationed outside the state of Oklahoma due to official assignment, are exempt vehicle registration penalties up to sixty (60) days after such assignment ends. A properly completed Armed Forces Affidavit (Form 779) including completion of the Delinquent Vehicle Registration Penalty Provision section of the Affidavit. See "**Military Registration Rate**" for additional information.

Past Year Registration

When a vehicle has remained unregistered for more than one (1) year, a *maximum* of one (1) back year, plus the current registration, is to be collected. At the option of the owner, some registration classes may elect to register for the current year and an additional future year. This is regardless of the number of years the vehicle was unregistered. Retain the same expiration month, unless unknown due to an archived record.

Registration Year Adjustment

When renewing a vehicle that has not been registered for several years, the system will **adjust** the number of years registered to coincide with the registration years you are **collecting**.

Renewing in Month of Last Registration Expiration

In a delinquent registration situation, the current year registration is whichever renewal transaction results in bringing the registration current ***through the month the registration is being renewed***.

- When the registration renewal is being issued in the month of (past year) expiration, the **current** registration expires at the end of the month in which the registration is issued – **not** a year in the future.

Some examples:

Scenario: Vehicle registration expired in 11/2016. Renewing on 11/30/19.

Solution: Back year = 11/18 expiration. Current year = 11/19 expiration.

Scenario: Vehicle registration expired in 11/2016. Renewing on 12/01/19

Solution: Back year = 11/19 expiration. Current year = 11/20 expiration.

Registration Process on an Archived Vehicle

FORMER REGISTRATION EXPIRATION MONTH IS KNOWN

When a vehicle record is being rebuilt, the **former registration expiration month**, if known, is to be maintained and used as a basis for assessing the back and current years of registration, under the guidelines outlined on the previous page. At the option of the owner, some registration classes may elect to register for the current year and an additional future year.

FORMER REGISTRATION EXPIRATION MONTH IS UNKNOWN

However, when rebuilding a record for which the previous registration expiration is **unknown**, a back year of registration is to be collected on a delinquent tax transaction and a current registration issued to expire one (1) year from the current month. At the option of the owner, some registration classes may elect to register for the current year and an additional future year.

- Delinquent registration penalty would be assessed **only** on the back year, unless waived via submission of acceptable penalty waiving documentation.

Example: The record is being built back on to the system and the previous registration expiration is unknown. The current month is October, one full year registration plus maximum penalty would be assessed plus one full year registration to expired in October of the next year, without penalty.

Vehicles Returning from Out of State with Unexpired Oklahoma Registration

When a **currently** registered vehicle leaves the state and subsequently returns, any remaining portion of the Oklahoma registration will be recognized. Upon their return to this state the registrant may be issued a new registration and transfer their existing registration credit back onto their account **or** purchase a replacement plate and decal. The same expiration month and year will remain as the unexpired registration.

Credit for the unused portion of the Oklahoma registration will be allowed, regardless of whether an out of state title was issued and regardless of whether a new owner is returning to Oklahoma. **Only** the unexpired Oklahoma registration remaining upon the vehicle's return to this state is to be recognized. **No** credit is allowed for the time period the vehicle was out of state.

- Once registered in another state, the previously issued Oklahoma plate and decal are no longer valid for display on the vehicle. A new license plate and decal **must** be issued.
- Any change in registration classification must be taken into consideration when figuring any addition registration fees due and in issuing a new license plate.

If a negotiable OOS title was issued, a new original Oklahoma title should be issued upon the vehicle's return to this state. If a negotiable out of state title was not issued, the existing Oklahoma title remains valid. A duplicate or transfer title may be issued, if necessary.

Oklahoma Vehicle/Boat & Motor Delinquent Tax Penalty Applications

[RULE 710:60-3-30 TO 710:60-3-37]

SITUATIONS	MFG. HOMES	Commercial Trucks/Truck- Tractors		ALL OTHER VEHICLE	ATV ORM UV**	BOAT & MOTOR
		8,000 lbs. & Under	Over 8,000 lbs.			

New Purchases by OK Residents <i>Two months and one day from assignment</i>	A₍₁₎	A₍₄₎	A₍₄₎	B_(3,4)	B₍₄₎	C₍₅₎
Used Purchases Out-of-State by Oklahoma Residents <i>Two months and one day from entry date</i>	A₍₁₎	A₍₄₎	A₍₄₎	B₍₄₎	B₍₄₎	C₍₅₎
Used Purchases Brought into Oklahoma by New Resident <i>Two months and one day from entry date</i>	A₍₁₎	A₍₂₎	A₍₂₎	A₍₂₎	A₍₂₎	C₍₅₎
Purchased from OK Dealer <i>Two months and one day from assignment</i>						
Transfer Fee receipt (\$17.00)	N/A	B₍₃₎	B₍₃₎	B₍₃₎	N/A	N/A
Registration receipt	N/A	N/A	N/A	N/A	B₍₃₎	G₍₅₎
Ownership Transfer Fee (\$17.00) <i>Two months and one day from assignment (OK title)</i>	N/A	B₍₃₎	B₍₃₎	B₍₃₎	N/A	N/A
REGISTRATION RENEWAL <i>after grace month</i>	N/A	E₍₁₎	D₍₁₎	E₍₁₎	N/A	F₍₅₎
SPECIAL RATE RENEWAL <i>issued in lieu of regular registration</i>	N/A	N/A	N/A	E₍₁₎	N/A	F₍₅₎
EXCISE TAX PENALTY <i>Two months and one day from assignment</i>	H₍₆₎	H₍₆₎	H₍₆₎	H₍₆₎	H₍₆₎	I₍₆₎

REGISTRATION PENALTIES

- A. Maximum penalty is the registration fee minus statutory fees*.
- B. \$1.00 per day to a maximum amount of \$100.00.
- C. \$25.00 or registration fee minus statutory fees* (use lesser amount).
- D. 25¢ per day for one (1) month after grace month; then *see Commercial Penalty Chart*.
- E. \$1.00 per day to a maximum amount of \$100.00 after grace month.
- F. 25¢ per day for three (3) months after grace month;
then \$25.00 or registration fee minus statutory fees* (use lesser amount).
- G. 25¢ per day up to \$25.00 or the registration fee minus statutory fees* (use lesser amount).

EXCISE TAX PENALTIES

- H. \$1.00 per day to a maximum amount not to exceed the excise tax amount due.
- I. \$.25 per day to a maximum amount not to exceed the excise tax amount due.

Registration Penalty Statutory References

- 1) O.S. Title 47 § 1115 2) O.S. Title 47 § 1125 3) O.S. Title 47 § 1132 4) O.S. Title 47 § 1151 5) O.S. Title 63 § 4024 6) O.S. Title 68 § 2013

NOTE: Commercial trailers do not have Registration or Renewal penalties.

***statutory fee will be rounded to the nearest dollar during computations**

**** ATV/UV/ORM beginning July 1, 2009**

Changing Registration Classifications/Rates

[O.S. TITLE 47 § 1133] [RULE 710:60-3-15]

When the registration classification of a currently registered vehicle is changed due to a change in usage, a registration must be issued for the new registration classification/rate, allowing credit, if applicable, for the unused portion of the old classification/rate.

The taxpayer should surrender the former classification license plate, before being issued the new classification license plate (*when applicable*).

The expiration on the new registration classification will be the **same** as the old registration.

Unused registration credit may be allowed only on **one** (1) change in classification during a particular registration period. If subsequent classification changes are made during the same registration period, the full fee at the new classification rate is due for the remaining months of the registration period.

The credit under the former classification and the amount due under the new is to be **based on the number of months remaining at the time of the registration change is made.**

1. Determine the number of months due for the **new** registration classification **fees**. Count the current or assignment month (whichever applicable), **new** registration **expiration month** and each month in between.
2. Determine the number of months of **credit** from the former registration classification. Count the current or assignment month (whichever applicable), **former** registration expiration month and each month in between. Do not include the \$10.75 in additional statutory fees when computing unused registration fee **credit**.
3. Use the applicable registration fee rate charts or the following to determine the amount due under the new classification/rate and the credit amount due from the old classification/rate.

Monthly fee amounts for special registration rates are as follows:

DAV = \$.42 Handicap = \$2.08 Armed Forces = \$1.25 1st year Rental = \$2.08
Rental renewals = \$.83 10 year Antique = \$.63
POW, KIA, Tax Exempt (E), Gold Star Parent, Indian Tribal and 1 year Antique = \$.67
SMM = \$45.83 (**only** for changing registration classification from SMM to commercial)
Forest power truck or truck/tractor = \$20.83

Process a Change Registration transaction and collect the additional fees due.

- If credit allowed on the previous registration exceeds the license and registration fee due on the registration being issued, **no refund** is to be made. Only the agent's fee will be collected.
- 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 are to be assessed at the **new** type of classification.

EXAMPLE OF A REGISTRATION CLASSIFICATION CHANGE OF SAME OWNER

Situation: In December 2019, a truck with a 2nd year farm truck registration expiring in June 2020, is being changed to noncommercial registration.

Solution: Issue a registration as follows:

Charge 7 months at 2 nd year noncommercial rate	= \$ 55.00
Credit 7 months at the farm truck rate (7 x \$2.50)	= <u>17.50</u>
Fee Due	\$37.50

Including the month of December, there would be seven (7) months due at the new registration classification and seven (7) months credit at the old classification.

Utilize the applicable rate charts to determine the partial year registration fee amounts.

License Plate Transfer

[O.S. TITLE 47 § 1113A] [RULE 710:60-3-19]

Effective July 1, 2019 with the implementation of Plate to Owner, the process and rule allowing a taxpayer to pay a fee and move a plate to another vehicle outside of a title and registration process was stricken.

Plate to Owner Concepts

[O.S. TITLE 47 § SECTION 1112.2] [RULE 710:60-3-28]

Effective July 1, 2019, 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 plates shall not be transferable between motor vehicle owners.

Vehicle registration will remain with the individual the plate was registered to at the time of purchase. Plate registration will be assigned to a vehicle but will not be considered “part of the vehicle”. When a current and valid vehicle plate has been obtained for use and the vehicle has been sold or otherwise transferred to a new owner, the license plate will be removed from the sold vehicle and retained by the original plate owner.

Transferring Registration to Another Vehicle – During the Title/ Registration process, in the event an owner purchases, trades, exchanges, or otherwise acquires another vehicle of the same plate type, the owner may elect to have a Tag Agent or Service Oklahoma transfer the current plate to the replacement vehicle for the remainder of the current registration period. Any full registration months remaining on the plate will be prorated and applied to the registration of the new/used vehicle.

Transferring Registration Credit Without Plate – Credit remaining on a previous vehicle’s registration can be claimed without transferring the plate, providing the plate and/or ownership can be validated. The taxpayer will be charged for a new plate.

Sale and Purchase – If a person purchases a vehicle and the plates has been removed, the purchaser may operate the motor vehicle for fifteen (15) days from the date of purchase without a plate if a dated notarized bill of sale is carried in the motor vehicle.

Registration Cost – In the event the owner acquires a vehicle requiring payment of additional registration fees, the owner shall request a transfer of the license plate to the newly acquired vehicle and pay the difference in registration fees. If the registration cost of the new vehicle is less than the prior owned vehicle, the owner will not be entitled to a refund.

Registration Expiration Dates - When using existing registration credit on the registration of a new/used vehicle, the expiration date cannot be modified during the title and registration process.

Registration Credit and Plate Type - The plate credit must match the plate type being issued to the new vehicle. (For example, commercial registration credit cannot be used

on a non-commercial registered vehicle.) A consolidated special plate can be transferred to a different registration class, however, the credit will not carry over.

Weight Change During Transfer – Transferring a plate of commercial registration to commercial registration is allowed regardless if the weight is increasing or decreasing. The taxpayer will pay the difference if the weight on the new vehicle is increasing. However, customer is not eligible for a refund should the weight on the new vehicle's registration be less than the prior vehicle's registration.

Registration Refund – Remaining credit on a tag is not refundable.

Penalties from Assignment Date – Delinquent registration penalty begins to apply on the thirty-first (31st) day following assignment for vehicles purchased prior to November 1, 2023 or after two months have passed since the date of the assignment on vehicles purchased on or after November 1, 2023 accruing at \$1.00 per day to a maximum penalty of \$100.00 (100 days).

Penalties of Sale with Expired Tag - If a car is sold with an expired tag, the seller will be required to pay a delinquent registration penalty. The buyer is not liable.

Multiple Vehicle Ownership – Plates can only be transferred to another vehicle during a title/registration process. The former "License Plate Transfer" method of moving plates outside of the title and registration process is no longer available upon implementation of Plate to Owner.

Transfer of Ownership of a Plate – In specific circumstances and with a completed Form 773-LP a taxpayer may transfer ownership of a license plate.

Transferring vehicle and plate between:

- Late spouse to the surviving spouse
- Spouses
- Parent/stepparent and child/stepchild
- Owner's revocable trust and trustee of the trust
- Sole proprietorship and sole owner

In order to use the form 773-LP, Transfer Ownership of License Plate is to **allow use of the plate that is on the vehicle** to be claimed and transferred to the new owner only in the following criteria:

1. (plate left on vehicle) plate owner was a deceased spouse and the surviving spouse is titling and claiming plate
2. (plate left on vehicle) plate owner was one of the spouses and the other spouse is titling and claiming plate
3. (plate left on vehicle) plate owner was a parent/stepparent and the child/stepchild is titling and claiming plate (or vice versa)

4. (plate left on vehicle) plate owner was a sole proprietorship and the sole owner is titling and claiming plate (or vice versa)

Adding or removing owners - The plate can be transferred to the new vehicle as long as one of the plate owner's names matches the name on the newly purchased vehicle. The license plate will then be registered to the owner(s) listed on the title assignment of the newly titled vehicle. During the process of Owner Verification, the name listed on the plate must match the name listed on the title assignment, but will give considerations for nicknames.

Lessor/Lessee - The lessee is the current owner of the plate not the Lessor. A plate registered on a leased vehicle can be transferred between vehicles and the lessee will be allowed to claim any remaining plate registration credit when going from leased vehicle to leased vehicle as long as plate classification is the same. If the lessee decides to purchase a vehicle and is no longer leasing, the plate can be registered to their owned vehicle and any registration credit can be claimed on that purchased vehicle during the Title Registration process.

If the vehicle is already titled in the lessor's name but is changing lessees, issue a New Registration from the vehicle's account. The lessee will then transfer their plate to their newly leased vehicle or obtain a new plate.

Use types not affected by Plate to Owner – Plate to Owner only affects vehicles statutorily classified as a vehicle. Use types not included are: Mobile Chapel; Manufactured Home; Boat/Outboard Motor ; Construction Machinery; Special Mobilized Trailer; Trailer Exempt; Commercial Rental Trailer; Commercial Trailer; Forest Trailer; Farm Trailer; Private Trailer; ATV/Utility Vehicle; Off Road Motorcycle

Note: Although Former Military vehicles are statutorily classified as vehicles, they are not issued a license plate and will be excluded from the Plate to Owner part of the legislation, but not on the color capture requirement.

Effective November 1st, 2021, a temporary tag may be issued for vehicles transferred through a private sale that have been financed.

In-Transit (K) License Plates

[O.S. TITLE 47 § 1128] [RULE 710:60-3-171]

In-transit, or "K", plates are issued by the Motor Vehicle Division Accounting Section to registrants engaged in the **business** of transporting and delivering vehicles and/or manufactured homes. The fee is \$21.00. For more information, contact [MV Accounting](#).

Permits

72 Hour Permit

The Corporation Commission assumed complete issuance responsibility for 72-Hour Permits and Hunters permits. Questions should be directed to OCC at (405)521-3036.

Temporary/Special Permits

[O.S. TITLE 47 § 1122, 1133] [RULE 710:60-3-204 & 710:60-3-203]

Nonresidents temporarily operating vehicles in Oklahoma and residents temporarily utilizing their vehicles in a commercial capacity are subject to temporary permits.

The ***laden weight requested by the applicant*** is to be listed on the permit, when applicable, as well as the owner's name, vehicle description, permit ***issue & expiration*** dates and permit period.

Commercial Permits

Temporary commercial permits 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*** ninety (90) days. Nonresidents using their vehicle for hire or commercial purposes, may obtain a permit to operate in this state for thirty (30), sixty (60) or ninety (90) days.

Oklahoma owned trucks on which the ***farm*** registration has been paid for the current year may obtain temporary permits, for the purpose of hauling gravel, shale or other road materials.

Harvest Permits

LO's may issue 30/60/90 day harvest permits ***only to currently registered Oklahoma farm trucks*** used during grain harvest, or other seasonal farming activities, for the purpose of hauling farm products other than his/her own.

- The fee charged is the standard 30/60/90 day, laden weight based, temporary permit fee.
- Trailers used in harvest and registered in another state are not subject to OK registration.

The Oklahoma Corporation Commission (OCC) is the issuing authority for harvest permits to vehicles ***registered in another state***.

- Oklahoma farm registrants have the ***option*** of applying for a harvest permit through an LO ***or*** OCC.

Towing Permits

[O.S. TITLE 47 § 1133 (I)]

Any person pulling or towing any vehicle intended to be resold, into or through this state, shall pay a fee of three dollars (\$3.00) for the vehicle towing and three dollars (\$3.00) for the vehicle being towed. They are issued for a 30 day period.

One or more of the towed vehicle's wheels must be touching the ground. It does not apply to vehicles being transported on trailers. It is unlawful to operate any series of such units on the public highways of this state at a distance closer than five hundred (500) from each other.

Permit Already on File for that Calendar Year

Bear in mind, another 30-Day SMM Temporary Permit may be issued the same unit in the same calendar year in **only** 2 scenarios: 1) Ownership of the unit has changed since the last permit, or 2) The 2nd permit start date, as designated by the registrant, is in the next calendar year.

Should issuance of a 2nd Temporary Permit be attempted on a SMM unit in a calendar year and one (1) of the two (2) qualifying scenarios outlined directly above doesn't apply, an error message will appear and the permit may not be issued. Only recourse in that event is full SMM registration.

Overweight Axle Permits

Overweight axle permits are no longer issued by SOK.

For information on Overweight Axle Permit qualifications and the application process, the taxpayer may contact the Size and Weight Permits Division of the Oklahoma Department of Public Safety at 405-425-7012.

Motor license agents are not involved in the issuance of overweight axle permits.

Registration Renewal Notification

[O.S. TITLE 47§ 1131]

New owners and upon renewal registration, payers have two (2) options for renewal notification:

1. Receive a mail notification, at no charge.
2. Receive an email notification, at no charge.

If registering in person, Motor License Agents are to ask the taxpayer which option they choose.

If registering by mail, agents must complete the email portion of the renewal notice for the taxpayer's email address. If no email address is present, the default choice is for the notice to be mailed.

Boat and Outboard Motor renewal options are found under Vehicle Class Specifics.

Email Option

Taxpayers may make their choice known in three (3) ways.

1. Advise the agency of their choice and email address, when registering in person.
2. When registering by mail, enter their email address where indicated on the back of the renewal notice postcard.
3. Register for an email notification on the SOK online registration system (okcars.service.ok.gov). Email notification sign-up may be completed at any time.

"Change Renewal Notice Option" from the account I Want To may be utilized when a taxpayer wishes, at some time other than registration renewal, to:

- Switch from mailed to email notification
- Switch from email to mailed notification
- Change their email address previously submitted to us for email notification.

IT IS IMPERATIVE THE EMAIL ADDRESS IS ENCODED CORRECTLY!

Processing Web Transactions

[O.S. TITLE 47 § 1132A AND TITLE 62 § 34.24.1]

Taxpayers are allowed to choose which Motor License Agent they wanted to complete their online registration. Registrations that can be renewed online include: standard noncommercial, farm trucks weighted at 55,000 lbs. or less, commercial trucks registered at 15,000 lbs. and under, boats and outboard motors, and commercial trailers (individually or bulk). They can also renew special plates, order special plates, change their address, place a notice of transfer, order replacement plates & decals as well as print a duplicate registration.

Any available web transaction directed to your agency will be found within your LO Account. The last four digits of the VIN, owner's name and plate number, along with the date of the transaction submission (i.e. available date) and the date transaction must be completed by (i.e. due date) will be shown. You may check for web transactions at any time throughout the day.

LO Processing Timeline

All web transactions directed to your agency **must** be completed by the end of the second business day following the taxpayer's online renewal submission date (i.e. available date).

The **date**, not the **time**, the taxpayer submits their online transaction will determine the date by which the receiving LO must complete the processing. This date is noted on the work item as the Due Date.

For example, the LO processing due date for web registrations submitted on a Friday will be the following Tuesday. The processing due date for transactions submitted on a Saturday or Sunday will be the following Wednesday (i.e. Saturday/Sunday treated as if submitted on Monday). The processing due date will be extended to the next business day whenever that initial **due** date falls on a holiday.

Web Transaction Processing

As earlier referenced, the online registrant will have already entered all necessary information for the web transaction to process. All applicable fees (*Renewal Fee; Renewal Penalty, if applicable; \$1.50 Insurance; Mailing Fees*) will have been computed, assessed and payment verified. The insurance information will have verified, or an online nonuse statement secured.

LO completion of a web transaction will consist **only** of assigning the appropriate registration decal (standard or nonuse), license plate (if applicable), printing the transaction receipts and mailing to the taxpayer. **No other** LO entries are required or allowed to the transaction.

LO Fee Retention/Daily/Semimonthly Report

By statute, for online registration renewal transactions, LO's may retain as their compensation all fees normally associated with the renewal transaction (i.e. registration fee; penalty fee; mail fee; insurance fee), less \$1.56.

Daily Report: Web renewal transaction registration fees will be noted as External Payments on the work done report.

Semimonthly Report: External payments resulting from web transactions will be noted as CARS External Payments.

Please direct any general questions regarding the online transaction process to MV Accounting. Please direct any daily or semimonthly report related questions to MV Audit.

License Plate Confiscation

Law enforcement may confiscate license plate due to lack of liability insurance coverage. The confiscated plate is then turned over to the county sheriff of the county in which the violation occurred, who retains the plate until the vehicle owner obtains insurance and retrieves the plate, paying the applicable fines and costs.

The Oklahoma Sheriff's Association forwards confiscated plate information to SOK. Upon receipt of that information, SOK will place a stop flag on the vehicle, which will remain in place until the Sheriff's Association notifies SOK the matter has been resolved. No registration renewal or replacement plate can be issued until the Sheriff's Association removes the stop flag.

Should an applicant indicate to you their plate was confiscated by law enforcement, do not issue them a replacement, but direct them to the county sheriff for proper resolution.

Physically Disabled Registration Rate

[O.S. TITLE 47 § 1135.1] [RULE 710:60-3-169 THRU 170]

Those persons qualified through the Department of Public Safety (DPS) as being physically disabled and having a parking permit from DPS, may register a vehicle that *has had **modifications** because of the **disability*** of the owner **or** of an individual related to the owner within the second degree of consanguinity (parent, grandparent, child, grandchild or sibling by blood), may register the vehicle at a special annual registration fee of \$36.00.

Parking permits are obtained through the Department of Public Safety. Verification the applicant has been issued a DPS parking permit is not required. However, the permit number is required to be listed on the **Affidavit**.

An **Affidavit for Physically Disabled Registration Rate In Lieu Of Regular Registration Fees** (SOK Form 760) **must** be completed upon the initial (first) registration and all subsequent renewals.

➤ The D.P.S. parking insignia number **must** be listed where indicated.

- A description of the modification made to the vehicle **must** also be listed where indicated. Motor license agents are **not required** to inspect such vehicles for modification, but the modifications **must** be listed on the affidavit. The completed affidavit is to be attached to the SOK copy of the registration.

Mobility Enhancing Equipment

[O.S. TITLE 68 § 1357.6]

Certain vehicle handicapped modifications, or “mobility enhancing equipment”, are exempt from the assessment of sales tax. Such equipment (i.e. wheelchair lifts, etc.) would also be exempt from the assessment of excise tax, should a change of ownership occur immediately subsequent to its installation.

- Should you be presented with documentation on a newly purchased, new or used vehicle that indicates it has been recently modified with sales tax exempt handicapped equipment, the cost of that equipment is not to be factored into the taxable value of the vehicle for the purpose of assessing excise tax.
- To be exempted, the modifications must be listed on a separate invoice, as a transaction distinct from the purchase of the vehicle.

"Mobility enhancing equipment" means equipment, including repair and replacement parts for same, which is primarily and customarily used to provide or increase the ability to move from one place to another and which is appropriate for use either in a home or a motor vehicle; is not generally used by persons with normal mobility; and does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer.

Please note: The above excise exemption scenario applies only to a change of ownership immediately following original installation of the equipment. There would be no reduction of taxable value on future sales of the vehicle.

The above does not change our current policy applicable to excluding (from taxable value) additional equipment added to a vehicle on which sales tax was paid.

SOK Promulgated Rule #710:60-3-170 describes qualifying modifications as follows:

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 Service Oklahoma.

Questions concerning qualifying modifications may be directed to the Audit Section.

The \$36.00 fee is in lieu of all other registration fees.

Vehicle Operator Communication Impairment

Effective November 1, 2019, an owner, lessee or operator of a non-commercial vehicle may inform SOK/LO if they are either deaf, hard of hearing, autistic, suffer from apraxia or a communication disorder. That information, if provided, will allow for an indicator to be placed on the ownership account and made available to law enforcement through the Tax Commission's system.

The customer is to complete Form 760-A, Affidavit of Communication Impairment. This form is available under the Add Pre-Filled Forms found on the Account's I Want To springboard and on the Agent Site & Forms.

The Vehicle Operator Communication Impairment indicator is added from the Account's I Want To springboard. Upon transfer of ownership of a subsequent title, the indicator banner will be lifted. If the new owner/operator has similar condition the indicator banner is to be added to the new ownership account in the same manner.

Excise Tax

General Information

[O.S. TITLE 68 § 2101-2110] [RULES 710:60-7-1 TO 710:60-7-6]

Unless exempted by statute, 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 assignment for vehicles purchased prior to November 1, 2023 or within two months for vehicles purchased on or after November 1, 2023.

The following registration classes will retain the thirty (30) day grace period after November 1, 2023: Boats, Outboard Motors, Manufactured Homes, Farm Trailers, Construction Machinery, ATV/UTV, Offroad Motorcycles, Mobile Chapel, Trailer-Exempt, Private Trailers, Forest Trailers, and Special Mobilized Trailers.

Licensed Oklahoma dealer excise tax exemptions are outlined in **Dealers**.

Excise Tax Applicable to Vehicles

New Vehicle: 3.25% of purchase price (*or taxable value – see below*)

Used Vehicle: \$20.00 on 1st \$1500.00 of purchase price + 3.25% of remainder

Purchase Price / Taxable Value

Excise tax is assessed upon the actual purchase price of a vehicle, **provided** that price is within 20% of the actual retail value of that model vehicle.

- If the purchase price provided is within 20% of the average retail value of that model vehicle, it will be accepted by the computer system as the taxable value. In that situation, the purchase price and taxable value will be **identical**.
- If the purchase price provided is **not** within 20% of the average retail value of the vehicle, a taxable value will be established by the computer system that is within that 20% range and excise tax will be assessed upon that adjusted (taxable) value. In that situation, the purchase price and taxable value will be **different**.

Oklahoma law provides for no taxable value adjustment due to the condition (mileage, damage, etc.) of a particular vehicle. Trade-in is not considered for Excise Tax.

Taxable Value Computation

[RULE 710:60-7-1]

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 traded in vehicle, 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.

As noted in the underlined portion of the above, any item added to the vehicle is considered part of the purchase price to be entered to our system for the purpose of establishing taxable value. Any fee relating to a service is not. Trade-ins are taken into consideration for establishing Sales Tax only, not Excise Tax.

Price / Value Variations

The taxable value will often differ from the purchase price entered and is to be expected. The computer software valuation program can only decipher information included in the vehicle identification number (V.I.N.).

- For example, the V.I.N. (and corresponding software system value) on a medium or large truck may identify the cab and chassis, only. The bed is added afterwards. The software program will not include any value for the truck bed.

Adjustments in taxable value can/will be made **only** in situations where the value assigned by the computer system is confirmed as being inaccurate, due to lack of information on the type of vehicle being titled.

Significant Valuation Discrepancies

In general, **significant** value discrepancies which may require taxable value adjustment are caused by one (1) of two (2) reasons:

1. The vehicle has had special added on equipment, outside of ordinary optional equipment. Examples would be a conversion package added to a van or truck, or a bed added to a truck (refer to previous example).
2. The valuation software package utilized by our computer system does not have pricing information for that specific model number and defaults to another model's value.

When a **substantial** taxable value situation is encountered, LO's should take the following action:

- If the taxable value assigned by the system is substantially **lower** than the price presented, ask the taxpayer whether any special equipment has been added to the vehicle, outside of normal optional equipment. If so, mark the transaction with the appropriate price override and the system will calculate the additional tax.
- If the taxable value assigned by the system is substantially **lower** than the price presented, and no special equipment was added to the vehicle, **or** if the system value is substantially **higher** than the purchase price presented and the difference is not attributable to the condition (high mileage; damage; etc.) of the vehicle, it is a possible indication that the vehicle's model number is not in the software. In this situation, correspond with FDP for pricing evaluation.

Please bear in mind, as earlier noted, prices will vary widely for the same model vehicle, due to optional equipment, condition and the particular "deal" buyers make with sellers. This is to be expected and ordinarily should not require a taxable value adjustment. The above procedure is intended to apply to **significant** discrepancies between the purchase price presented and the taxable value assigned by the computer system which are not attributable to the condition of the vehicle.

Purchase Price Documentation Required

No purchase price documentation or entry is required if excise tax is not being assessed, or if a special excise tax rate applies which is not based on value.

However, bear in mind that the collection of Sales Tax may require purchase price documentation. In that instance, it must be provided.

The following purchase price documentation is required as supporting documentation on any title transaction on which value based excise tax is assessed:

New Vehicles: A purchase contract or bill of sale from the selling dealer

Used Vehicles: A purchase contract, bill of sale, or a **Declaration of Vehicle Purchase Price (SOK Form 722-1)**

The value of a **rebate and/or discount** is to be deducted from the purchase price. However, to be accepted and utilized as the taxable value that adjusted purchase price must still be within 20% of the average retail value, or a taxable value will be established, as previously described.

There is no restriction against **handwritten** purchase contracts or bills of sale. **However**, on new vehicles, if a rebate or discount is **handwritten** on an otherwise

typed or computer generated document, it is **not** to be deducted from the purchase price entered into the system **unless** the notation is accompanied by the initials and printed name (legible) of a dealership representative.

Credit for a trade in vehicle, if any, is not to be deducted from the purchase price of any vehicle.

Effective November 1, 2019, for the purpose of collection of motor vehicle excise and sales tax for a used vehicle, proof of purchase contract or bill of sale is required. If neither document is available then a completed form 722-1, Declaration of Vehicle Purchase Price must be completed by the purchaser. Purchase price reflected on the ownership assignment without an accompanying purchase contract, bill of sale or Declaration of Vehicle Purchase Price is not acceptable.

Vehicles with Two (2) MSO's

Vehicles equipped with certain types of special equipment, such as conversion packages, which have been installed by a secondary manufacturer, should have two manufacturer statements of origin (MSO's). The computer pricing value system will not ordinarily include the value of the added equipment, as there is no indication in the VIN.

Therefore, when presented with two (2) MSO's, collect the excise tax due on the cost of the conversion or special equipment added by the secondary manufacturer on an additional tax receipt. Excise tax on the base vehicle is to be collected on the title receipt, in the normal manner. Attach a copy of the additional tax receipt to the SOK copy of the title documentation.

No Monetary Purchase Price

Should the registrant indicate their vehicle was a **gift**, have them notate "0 – Gift" on the purchase price line on the **Declaration of Vehicle Purchase Price (SOK Form 722-1)**.

If the system has no average retail value for that model vehicle, it will accept the zero dollar purchase price entry and return the minimum vehicle excise tax rate of \$20.00. If you believe the average retail value of the vehicle is over \$1500.00, correspond with FDP through Vehicle Pricing for taxable value assistance. In your message, explain you are dealing with a gifted vehicle for which the computer valuation system accepted your zero dollar entry.

If the vehicle was **exchanged** for something other than money, such as merchandise, labor or another vehicle, the registrant may estimate either the **value of the vehicle, or the value of the merchandise or labor exchanged for the vehicle**. The total estimated value should be listed on the **Declaration** and entered into the computer

system as the purchase price. If money was exchanged **in addition** to the merchandise or labor, include the money amount in the vehicle valuation, as well. The computer vehicle valuation system will verify the acceptability of the figure entered and adjust it, if necessary.

Excise Tax Penalty

[O.S. TITLE 68 § 2103]

If not paid within thirty (30) days if purchased prior to November 1, 2023 or two months if purchased after November 1, 2023 of acquiring ownership, excise tax penalty begins accruing on the first business day following the end of the grace period at \$1.00 per day until paid, or until the penalty amount **equals** the excise tax amount.

- In computing the grace period, begin with the day **after** ownership assignment.
- If the end of the grace period falls on a Saturday, Sunday or a holiday **and** the vehicle is registered on the **next** regular business day, penalty may be waived.
- A waiver of penalties may be granted in situations where special equipment has been added to the vehicle immediately after initial sale and the value of that equipment is to be included in the taxable value.

Excise Tax Exemptions

[O.S. TITLE 68 § 2103-2105] [RULE 710:60-7-3]

Excise Tax is to be collected on **every** exchange of legal ownership on any vehicle registered, or being registered, in Oklahoma, **unless a specific Oklahoma statutory vehicle excise tax exemption applies**.

- **Always** confirm the validity of a tax exemption **before** processing any exempt transaction.
- Exemption from other types of state or federal taxes (i.e. state sales tax) **does not** necessarily indicate an organization is exempt from vehicle excise tax.
- For an eligible organization to be exempt, the vehicle must be in the name of the organization **only**. **No other owner**, either individual or organization, may appear on the title. It makes no difference whether ownership is joined by “or” or “and”.
- Excise tax exemptions and registration fee exemptions **do not** necessarily correspond.

Questions concerning the application of an excise tax exemption should be directed to the Motor Vehicle Division Audit Section.

The ownership transfer transactions outlined on the following pages are exempt from the assessment of excise tax, under the conditions specified for each.

MVD Excise Tax Exemption Approval

When contacting MVD for approval of an excise tax exemption that you are unsure of, before applying that exemption, the MVD authorization should be in writing – i.e. via a printed OneLink notification message. That will ensure the authorization is recognized as having been issued by MVD. Depending upon the situation, you may be asked to fax documentation to MVD for review, before a notification response is returned.

- Written authorization is intended to safeguard LOs when acting at the direction of MVD. MVD authorization will prevent the LO from any question or responsibility relating to the application of the exemption. A printed copy of the authorization is to be included with the title transaction supporting documentation forwarded to SOK.
- Should an exemption lacking MVD written authorization be improperly applied, the LO will be held accountable.

This policy is not to be interpreted as impeding LOs from applying straightforward exemptions that they feel comfortable with, such as a normal family transfer between parent and child, accompanied by a properly completed Family Affidavit. No MVD authorization should be necessary. This policy is intended to instruct properly and protect LOs when dealing with exemptions that are more complicated or unclear – such as those involving corporations, LLCs or trusts.

Family Transfers

[O.S. TITLE 68 § 2103]

Transfers made without consideration or value of any kind between husband and wife, parent/stepparent and child/stepchild are exempt from the assessment of excise tax.

The family excise tax exemption is restricted **only** to those relations described above. Transfers between other relations, or when consideration is involved, are **not** exempt.

A **Family Affidavit (SOK Form 794)** must be completed, signed, dated and notarized prior to transfer of the title.

- The **Family Affidavit** must be signed by the record owner.
- The completed **Family Affidavit** is required as supporting documentation for the title transaction submitted in the semimonthly report.
- The **Family Affidavit** may **NOT** be used in conjunction with **Form 777 Affidavit for Transfer of Ownership Following Loss of Assigned Title**.
- This form **cannot** be used on Manufactured Homes.

Common Law Marriage

The family excise tax exemption also applies to transfers between two people of the opposite sex involved in a common law marriage. To be exempted, one (1) of the following must be submitted:

1. A court order recognizing the validity of the common law marriage of the parties;
or
2. A notarized affidavit, ***in lieu of the Family Affidavit***, from each party stating the following:
 - a. They have agreed to be married and presently consider themselves married;
and
 - b. They are currently living together as husband and wife; **and**
 - c. They hold themselves to the community to be married.

Same Sex Marriages

Same-sex marriages are to be treated in the same manner as traditional marriage in terms of applying the family (spouse to spouse) vehicle excise tax exemption.

Adding Additional Owners on Family Transfers

The family excise tax exemption applies ***only*** to transfers between exempt relations. If ownership is assigned to any additional new owner who is not an exempt relation to the former owner, ***excise tax is due unless an exemption exists between the new owners.***

For example: The family excise tax exemption does not apply to transfers between in-laws or grandparents to grandchildren. However, if a vehicle is transferred from parent to child (or vice versa) the transferee's spouse or child may also be listed on the resulting title, without the assessment of excise tax, as an exemption exists between the new owner and their spouse or child.

When exempting excise tax in the previous situation, be certain to ***clarify*** the relationship between the new owners with a separate **Family Affidavit** for any additional owners in your title documentation submitted to SOK.

Transfer Upon Divorce

Transfer of vehicle ownership from one or both spouses to ***either*** former spouse as a result of a divorce decree is exempt from the assessment of excise tax.

- The exemption applies *regardless* of whether the vehicle was formerly titled in *one* or *both* of the spouse's names.

A copy of the divorce decree, **identifying the vehicle by V.I.N. and awarding it to the transferee**, must be attached to the title transaction as supporting documentation in order to exempt excise tax.

This excise tax exemption applies **only** to the former spouse awarded the vehicle. If ownership is assigned to any additional new owner, excise tax is due unless an exemption exists between the new owners. Also, if former ownership was in a **corporate** or **partnership** name, excise tax is **not** exempt as a result of a divorce decree awarding ownership to an individual.

Out of State Vehicle Entering Oklahoma

[O.S. TITLE 68 § 2105] [RULE 710:60-7-3]

Any vehicle brought into Oklahoma by a person formerly living in another state, who has owned (titled in their name) and registered said vehicle in their previous **state of residence** at least sixty (60) days **prior** to the time it is required to be registered in Oklahoma, is exempt from payment of excise tax.

Oklahoma Address Reflected on Surrendered Documentation

[RULE 710:60-3-32]

Should the out of state title reflect an **Oklahoma address**, the applicant **must** provide proof of out of state residency.

- **Out of state** residency verification includes: OOS driver license; OOS voter registration card; OOS tax return; OOS utility bills in name of vehicle owner. A copy of the document is to be attached to the title transaction as supporting documentation.

If the applicant **cannot** provide proof of out of state residency, the assumption is to be made they have been Oklahoma residents improperly registering their vehicle in another state. Excise tax, registration fees (maximum of current year and one back year) and penalties are to be assessed from the issuance date of the out of state title.

- The above **does not** apply if the out of state title has been assigned to a different party.

Refer to **Indian Tribal Titles** for information relating to the surrender of a Tribal title.

Non Resident Military Exemption

A **non-resident** member of the Armed Forces stationed in Oklahoma may register his/her vehicle without payment of excise tax, if the vehicle has been previously registered by him/her in their **state of residence**, or a state in which they were **stationed**. The sixty (60) day limit **does not** apply.

- Excise tax is **not** exempt to an Oklahoma **resident** military member transferring ownership into his/her name.

Political Subdivisions

[O.S. TITLE 68 § 2105]

Any vehicle registered by the State of Oklahoma, or by any of the political subdivisions thereof (counties, cities, school districts and volunteer fire departments created pursuant to Title 18 of the Oklahoma Statutes), is exempt from the assessment of excise tax.

Vehicles **leased** by a city, county or school district are also exempt from excise tax.

- A copy of the lease agreement or lease purchase agreement with the city, county or school district is required as a supporting document for the title transaction.

Inheritance

[O.S. TITLE 68 § 2105]

Legal ownership of any vehicle that is obtained by inheritance is exempt from payment of excise tax.

Refer to **Transfer of Title upon Death** for more detailed information.

Vehicles Leased to Fire Protection Districts

[O.S. Title 68 § 2105]

Vehicles leased to fire protection districts are exempt from the assessment of vehicle excise tax. Contact the Motor Vehicle Division Audit Section, should you be presented with such documentation.

Charitable Organizations (Donated Vehicles)

[O.S. TITLE 47 § 1107, 1115]

Vehicles **donated** to Charitable Organizations licensed through the Oklahoma Secretary of State's Office are exempt from the assessment of excise tax.

Refer to **Charitable Organizations** for more detailed information.

Corporations, Partnerships and Limited Liability Companies

[O.S. TITLE 68 § 2105] [RULE 710:60-7-3]

Vehicle transfers in the following **specific** situations are exempt from the assessment of excise tax:

CORPORATIONS

1. From one (1) corporation to another corporation pursuant to a **reorganization**.
The term "**reorganization**" means:
 - A statutory **merger** or **consolidation** or the **acquisition** by a corporation of substantially all of the properties of another corporation, when the consideration is solely all or a part of the voting stock of the acquiring corporation, or of its parent or subsidiary corporation
 - ✓ A copy of the new owner's corporation minutes showing the approval of the reorganization is required as supporting documentation for the title transaction.
2. In connection with the **winding up, dissolution or liquidation** of a corporation only when there is a **distribution** in kind to the **shareholders** of the property of such corporation.
 - ✓ A copy of the corporation minutes authorizing the dissolution of the corporation or the liquidation of the vehicles is required as supporting documentation for the title transaction.
3. **To a corporation** where the former owners of the vehicle or motor vehicle transferred are, immediately after the transfer, in control of the corporation, and the stock or securities received by each is substantially in proportion to his interest in the vehicle or motor vehicle prior to the transfer.
 - ✓ A Bill of Sale showing the previous owner received stock in exchange for the vehicle, or a letter on the corporation's letterhead stating the former owner holds controlling interest of the corporation, is required as supporting documentation for the title transaction.

*A vehicle being transferred from one corporation to another corporation, when each corporation is a subsidiary of the same parent corporation **can only be made when the members of both corporations are the same and demonstrate the same proportional interest in the vehicle.***

PARTNERSHIPS

1. **To a partnership** if the former vehicle owners are, immediately after the transfer, members of such partnership and the interest in the partnership received by each is substantially in proportion to his interest in the vehicle prior to the transfer.
 - ✓ A notarized bill of sale, including VIN, showing the previous owner has an interest in the partnership, is required as supporting documentation for the title transaction.
2. **From a partnership** to the members thereof when made in the **dissolution** of such partnership.
 - ✓ A **notarized affidavit** from the new owner stating they had an interest in the partnership, and the partnership is dissolving, is required as supporting documentation for the title transaction.

LIMITED LIABILITY COMPANIES

1. **To a limited liability company** (a combination of a corporation and a partnership) if the former owners of the vehicle or motor vehicle transferred are, immediately after the transfer, members of the limited liability company and the *interest in the limited liability company received by each is substantially in proportion to the interest in the vehicle prior to the transfer*. **Note: A transfer from one LLC to another can only be made if the members of both LLCs are the same and demonstrate the same proportional interest in the vehicle.**
 - ✓ A **notarized bill of sale**, including VIN, showing the previous owner has an interest in the limited liability company, is required as supporting documentation for the title transaction.
2. **From a limited liability company** to the members thereof, when made in the **dissolution** of such partnership.
 - ✓ A notarized affidavit from the new owner stating they had an interest in the limited liability company, and the limited liability company is dissolving, is required as supporting documentation for the title transaction.

COMPANIES: SOLE PROPRIETORSHIPS

Transfers between a sole proprietorship and the **owner** of the proprietorship are exempt from excise tax, **provided** one of the following is presented:

1. A notarized affidavit on company letterhead stating the company is a sole proprietorship and the individual being transferred to/from is the owner.
2. A copy of the owner's most recent federal income tax Schedule C for that business.

For this purpose, a sole proprietorship and its owner are viewed as one and the same. Therefore, any other type of excise tax exemption that would apply to the owner applies to the sole proprietorship as well. For example, a transfer between a sole proprietorship and the owner's spouse would be exempt, provided one of the above-required documents **and** a completed family affidavit are submitted.

Repossessions

No excise tax is to be collected upon a properly executed repossession.

Refer to **Repossessions** for detailed information.

Repossessed Vehicle Transferred Back to Former Owner

An excise tax exemption (Repossession Return) is allowed when ownership of a repossessed vehicle is assigned by the reposessor back to the former Oklahoma title record owner(s) from whom the vehicle was repossessed **within 30 days of issuance of the repossession title**.

To be eligible for the exemption:

- Ownership must be ***identical*** to that reflected in the title record immediately prior to issuance of the Repossession title. Ownership (as assigned by the reposessor) may reflect an additional name without the assessment of excise tax ***only if*** an exemption exists between the owners – For example, adding a spouse's name, via a Family Affidavit. Otherwise, any change in ownership will result in the assessment of excise tax.

Former ownership must be documented and submitted with the SOK copy of the title transfer documentation, unless it can be verified on the system.

- Taxpayer may provide a copy of a registration receipt, title receipt, or screen print, reflecting former ownership of the vehicle immediately preceding issuance of the Repossession title. That documentation is to be attached to the SOK copy of the title transaction.
- Absent the above documentation, correspond with MVD Research, requesting confirmation of ownership immediately preceding the Repossession Title. When confirmed, a response will be sent to you. Submit a copy of that response with the documentation.

Please note: The repossession title may have been issued by another state. The excise tax exemption applies when the vehicle was repossessed from, then reassigned back to, an Oklahoma title holder. The issuance state of the repossession title has no bearing.

Revocable Trusts

[O.S. TITLE 68 § 2103(C)(3)]

Note: Transfers to and from **irrevocable** trusts are **never** exempt from excise tax. This applies even if transferring to or from a trustee of the irrevocable trust.

Transfers between an individual and a **revocable trust**, where the individual, spouse, child or parent of the individual has the right to revoke the trust, are exempt from the payment of excise tax.

- When **exempting excise tax** due to the revocable trust exemption, a copy of the **portion of the trustee papers** reflecting the trust is revocable is required as supporting documentation for the title transaction. **All trusts are revocable unless the papers state the trust is irrevocable.**
- If the trust is being revoked, title to the vehicle must go back to the grantor. A copy of the portion of the trustee papers reflecting the grantor's name is required as supporting documentation for the title transaction. In that situation, no excise tax is due.
- Memorandums of trust are acceptable for the purpose of exempting excise tax, provided the memorandum indicates the trust is revocable and lists the name(s) of the trustee(s).
- No trust paperwork is required in a transfer of ownership situation involving a trust in which **no excise tax exemption** is claimed or trust revocation is involved. Such transfers are no different than any other involving a non-individual (i.e. company transferring to individual – no proof of company ownership is required unless an excise exemption is claimed.)
- The revocable trust excise tax exemption applies only when transferring **between** individuals and their revocable trusts. The exemption does **not** apply when titling the vehicle from a Manufacturer's Statement of Origin, **or** if ownership is transferring to or from an unrelated individual.

Transfers between revocable trusts and non-trustees of the trust may be exempt from excise tax, **if another type of excise tax exemption applies** (refer to examples #6 and 7 below).

TRUSTS: EXCISE TAX APPLICATIONS

<u>Due</u>	<u>Situation</u>	<u>Excise Tax</u>
1.	John Doe, trustee, transferring to John Doe Trust	No
2.	John Doe Trust transferring to Jane Doe, trustee	No
3.	Sam Smith, non trustee, transferring to John Doe Trust	Yes
4.	John Doe Trust transferring to Sam Smith, non trustee	Yes
5.	M.S.O. (new vehicle) transferring to John Doe Trust	Yes
6.	John Doe Trust transferring to Joe Doe, non trustee, son of John Doe	No*
7.	Joe Doe, non trustee, son of John Doe, transferring to John Doe Trust	No*

* These exemptions result from the family exemption – Family Affidavit required

Lease or Lease Purchase Agreements

[O.S. Title 68 § 2105] [Rule 710:60-7- 3]

When a lessee obtains ownership of the leased vehicle from the lessor, excise tax is not assessed **if** Oklahoma vehicle excise tax was paid at the time of the initial lease or lease-purchase agreement.

1. The excise tax exemption applies **only** if an Oklahoma title was issued **and** Oklahoma excise tax was paid at the initiation of the lease.
2. The excise tax exemption applies **only** to the person(s) entering into the **initial** lease or lease-purchase agreement.
 - The lease or lease-purchase agreement and the Oklahoma title in the lessor's name are to be compared to make sure the dates coincide (title issuance date corresponds to the lease agreement date).
3. When exempting excise tax in this situation, the following items are **required** to be submitted:
 - ✓ A copy of the original lease or lease-purchase agreement, **and**
 - ✓ If it cannot be verified on the system, a copy of the title receipt or system screen print reflecting payment of excise tax at the time of initial titling.

Excise tax is **not** exempt if another party's name is also added to the title at the time the lessee transfers title into his/her name, **unless** exempted by another excise tax exemption (i.e.: family)

- In that event, the documentation to support the additional excise tax exemption (i.e. Family Affidavit) is also required as supporting documentation for the title transaction.

In most situations, the title will be assigned directly to the former lessee by the former lessor. However, certain leasing companies may require such vehicles to be transferred to the former lessee via a dealer. So, the title is first assigned to a dealer, then reassigned by the dealer to the former lessee. The excise tax exemption applies in this scenario.

Prorated Vehicles

Prorated trailers, trucks and truck tractors in excess of 8000 lbs. laden weight, transferred from the lessor to the lessee at the end of the lease, are exempt from the payment of excise tax.

- Prior payment of Oklahoma excise tax is **not** required as a condition for excise tax exemption for such prorated vehicles.

100% Disabled Veterans

[O.S. TITLE 68 § 2105]

100% Disabled Veterans may exempt excise tax on one (1) vehicle every three (3) years. For more information, refer to the [Disabled Veterans section](#).

Other Excise Tax Exempt Situations and Organizations

1. American Red Cross
2. Charitable Organizations licensed through the OK Secretary of State's office (under certain conditions). Refer to [Charitable Organizations](#).
3. Dropping a name **only** from a title. Excise tax is due when **adding** a name to a title, unless exempt for some other reason (family, etc.)
4. Federal Land Bank, Credit Union or Farm Credit Bank
5. Fire Protection Districts (Contact [Audit Section](#) for authorization)
6. Housing Authorities, including Indian Tribal Housing Authorities. Considered political subdivisions of the State – should be issued state exempt plates.
7. Indian Tribal Government vehicles. Vehicles must be in the name of the federally recognized Indian Tribe, as reflected in the list of [Federally Recognized Indian Tribes](#). Refer to [Tribal Titles](#) and [Indian Tribal License Plates](#) for additional information relating to Indian Tribes.
8. Insurance Companies, when obtaining title to a vehicle on which they have paid a loss. Refer to [Insurance Loss](#).

9. Used Manufactured Homes listed as real property on the ad valorem tax rolls.
10. Master Conservancy Districts (Title 82)
11. Mobile Health Screening vehicle funded by a fraternal or civic service organization with at least one hundred (100) local chapters or clubs. Contact MV for authorization.
12. Public Trusts (Title 60). Political subdivisions – may be city, county or state
13. Rural Ambulance Service Districts (Title 19) Excise exemption only – no registration exemption applies.
14. Rural Electric Cooperative (Title 68)
15. A Rural Water District (Title 18). RWD's created pursuant to Title 18 should be issued standard (E) tax exempt plates. For Title 82 RWD's, refer to #18.
16. Rural Water, Sewer or Gas Districts (Title 82 – considered political subdivisions of the state – should be issued state exempt plates). For Title 18 RWD's, refer to #15.
17. Volunteer Fire Departments (Title 18) Political subdivision of the state – should be issued permanent plates by the Motor Vehicle Division.
18. Water Conservancy Districts (Title 82).

Exempting Excise Tax

Always confirm the exempt status of an organization or transaction ***before*** exempting excise tax.

- If you are uncertain of an exemption, contact the Audit Section for assistance.
- Verify you have all required exempting documentation for submission with the title paperwork.
- Once the excise tax exemption is confirmed, it is ***imperative*** the accurate excise exemption be utilized.

Computer Definition for Excise Tax Exemptions

Ad Valorem	A manufactured home purchased as real property.
Agricultural Permit	Agricultural permit number of ATV / Off-Road motorcycle owner.
Charitable Org. (Donated To)	Vehicle Donated to a qualifying charitable organization.
City Owned	Vehicle is city owned.
Corporate Transfer	Qualifying transfer between corporation and shareholder.
County Owned	Vehicle is county owned.
DAV with OTC Number (100%)	Disabled veteran with Oklahoma Tax Commission number.
DAV with VA Number (100% ltr)	Disabled veteran with Veteran Affairs number. Must be 100% disabled.
Dealer	Licensed dealer holding vehicle for resale
Divorce	Vehicle listed in a divorce decree.
Drop Name	Drop a name from a title.
Family Transfer	Transfer without consideration between qualifying family members.
Federal Credit Union	Vehicle is owned by federal credit union.
Federal Land Bank	Vehicle is owned by federal land bank.
Fire Protection District	Vehicle is owned by a fire protection district.
Housing Authority	Vehicle is owned by a housing authority.
Indian Tribal Government	Vehicle is owned by an Indian Tribal Government.
Inheritance	Vehicle is inherited.
Insurance Loss	Vehicle is deemed an insurance loss.
Lessee Transfer	Lessee purchased vehicle after lease has expired.
Limited Liability Corporation	Vehicle is owned by a limited liability corporation.
Military Non-Resident	Vehicle is owned by an out of state member of the military.
Mobile Health Screener	Vehicle is used as a mobile health screener.
Partnership Transfer	Transferring a vehicle between partnership and owners.
Public Trust	Vehicle is owned by a public trust.
Red Cross	Vehicle is owned by the Red Cross.
Reinstatement of Manf. Home	Reinstatement of Manufactured Home
Rental	Vehicle is used as a rental vehicle.
Repossession Return	Vehicle returned to former owner within 30 days of repo.
Revocable Trust Transfer	Transferring a vehicle between a revocable trust and owners.
Rural Ambulance	Vehicle is used as a rural ambulance.

Rural Electric Cooperative	Vehicle is owned by a rural electric cooperative.
Rural Gas District	Vehicle is owned by a rural gas district.
Rural Sewer District	Vehicle is owned by a rural sewer district.
Rural Water District	Vehicle is owned by a rural water district.
Salvage Dealer	Vehicle is owned by a salvage dealer.
Same Owner	Owner presents a name change.
Same Owner - Out of State	Vehicle is entering from out of state under the same owner.
School District	Vehicle is owned by a school district.
Sole Proprietorship	Qualifying transfer between sole proprietorship and owner.
State Owned	Vehicle is state owned.
Title 42	Transfer to exempt T42 filer.
Volunteer Fire Dept.	Vehicle is used in a volunteer fire department.
Water Conservancy District	Vehicle is owned by a water conservancy district.

Dealer Excise Tax Exemption Coding

Licensed Oklahoma dealer excise tax exemptions are outlined in **Dealers**.

When exempting excise tax on a licensed Oklahoma dealer transaction, list the ***valid, current*** license number of the dealer.

- *The existence of a **current, valid** Oklahoma dealer license should be verified before processing **any** title transaction. You may utilize system's verification or contact the Used Motor Vehicle and Parts Commission for used dealers and the Motor Vehicle Commission for new dealers.*

Following are examples of the ***formats*** utilized in the various types of dealer license numbers:

UD1234 / D1234	Licensed Used / New Vehicle Dealer
OK1234DL	Licensed New or Used Boat Dealer
OK1234UDL	Licensed Used Boat Dealer
123CT	Licensed Used Commercial Trailer Dealer
123TV	Licensed Used Travel Trailer Dealer
C9000	Licensed New Commercial Trailer Dealer
T8500 - 8999	Licensed New Travel Trailer Dealer
MH0234	Licensed New and Used Manuf. Home Dealer
W12345	Licensed Wholesale Dealer

NOTE: *The above are **formatting** examples only. Always enter the **applicable, valid** dealer number when exempting excise tax due to a dealer exemption.*

Sales Tax

Sales Tax

[O.S. TITLE 68 § 1355, § 2106, § 1361, § 1402, § 1404]

The legislature modified the statutory sales tax exemption applicable to vehicles to an assessment of a 1.25% sales tax on vehicle sales/transfers of ownership effective 07/01/2017.

Sales Tax Vs Excise Tax

MV Sales Tax is to be assessed in *addition to* the existing Excise Tax assessment.

Excise Tax assessment and exemptions remain *unaffected* by the assessment of MV Sales Tax, Excise Tax will continue to be assessed in the existing manner, based upon purchase price/taxable value. Trade-in value is taken into consideration when determining Sales Tax due effective on purchases from a dealer beginning November 1, 2023 as long as a valid purchase agreement is provided.

Sales Tax exemptions, while frequently corresponding to similar Excise Tax exemptions, are separate statutory authorizations and are applied differently.

There will be scenarios where Excise Tax and Sales Tax are both due (most commonly); are both exempt; or one is due, but not the other.

Reduced excise tax amounts (i.e. Heavy weight commercial trucks) have no corresponding Sales Tax rate reduction.

Sales Tax Rate & Assessment Effective Date

MV Sales Tax will be assessed at a rate of 1.25% of the purchase price. Credit is given for any trade-in on purchases made on or after November 1, 2023 if the trade-in is listed on the purchase agreement. Trade-in values **cannot** be included is a purchase agreement from a dealer is not available. Unlike Excise Tax taxable value, which results from a statutory valuation computation (within 20% of average value), Sales Tax will be assessed on the actual purchase price reflected in the titling documentation submitted by the applicant.

Sales Tax is to be assessed on vehicles purchased on/after 7/1/17. It is not to be assessed on purchases prior to that date.

Transaction Types Not Subject to Sales Tax

In general, MV Sales Tax is to be assessed when changing ownership of a vehicle, unless the purchaser or transfer scenario is exempt from its assessment (refer to following pages for Sales Tax exemption information).

MV Sales Tax is not applicable to non-vehicles: Manufactured Homes / Boats / Outboard Motors

MV Sales Tax does not apply to the following vehicle types: Special Mobilized Machinery; Low & Medium Speed Electrical Vehicles / Private & Farm Trailer registration.

IRP (International Registration Plan aka Prorate) trucks and truck tractors are exempt from the assessment of MV Sales Tax. This exemption does not apply to trailers.

Transactions Involving No Purchase

A significant difference in the application of MV Sales Tax vs Excise Tax is that Sales Tax is not collected on *any* vehicle transfer for which the title applicant declares no purchase price was involved.

- There is no LO obligation to question the \$0 declaration, beyond being provided, and forwarding to SOK with the title paperwork, purchase price documentation from the applicant reflecting that \$0 amount.
- This Sales Tax declaration will not impact the Excise Tax taxable value computation and assessment.

The Purchase Price = \$0 Sales Tax exemption code is to be used whenever no purchase price was involved *and* the transfer is not addressed by another Sales Tax exemption category. If the transaction falls within another exemption category, choose that more specific category. As an example — If ownership is transferring as a result of a corporate reorganization and there is no direct purchase of the vehicle by the new owner, select Corporate Transfer, rather than Purchase Price = \$0, from the Sales Tax exemption menu, as it more specifically identifies the transfer transaction.

MV Sales Tax Exemptions

Sales Tax Exemptions are separate from Excise Tax exemptions. The application of exemptions to both may or may not correspond. One or both may be exempt. If both are exempt, entries in both menus will be required. Sales Tax exemptions are to be applied by MIAs only as outlined herein.

For most of the exemption scenarios listed in the exemption menu, your selection of that scenario will be all that is required to exempt Sales Tax. For some, however, additional information will be required.

Motor Vehicle Sales Tax Exemption Certificate

The Motor Vehicle Sales Tax Exemption Certificate (Form 701-31) is to be completed by a title applicant falling within one (1) of two (2) categories:

- 1) Claim of a Sales Tax exemption outside of the OneLink Sales Tax exemption scenario selections.
- 2) 100% Disabled Veteran

Sales Tax Exemption Permit/OTC Letter of Exemption

When an applicant claims eligibility for a Sales Tax exemption on their vehicle purchase outside of those exemption scenarios displayed in the OneLink menu, they must provide documentation to support that claim — either an Oklahoma Sales Tax Exemption Permit, or a letter from OTC confirming their exemption from sales tax.

Select the corresponding Sales Tax exemption menu item, as follows:

Sales Tax Exemption Permit: When presented with an OTC Sales Tax Exemption Permit, select this category from the OneLink Sales Tax exemption menu. The Permit Number must then be entered and will be verified by the system and the permit holder name displayed. For the Sales Tax exemption to apply, the permit holder must be reflected as an owner on the title being issued. It is the LO's responsibility to confirm that (new) title ownership matches the Permit.

Sales Tax Exemption Letter: When presented with an OTC Sales Tax exemption letter issued to the title applicant, select this category from the OneLink Sales Tax exemption menu. You will then denote "Letter" where indicated on the exemption screen. A photocopy of the letter must be submitted with the title transaction supporting documentation.

If the applicant does not have either a Sales Tax Exemption Permit or OTC letter to support their claimed exemption in the manner outlined above, they may either pay the Sales Tax, then subsequently apply to SOK for a refund, or apply for a Sales Tax Exemption permit by contacting the OTC Taxpayer Assistance Division at (405) 521-3160.

- Please note that choosing the latter option does not extend the 30-day timeframe to transfer vehicle ownership without the assessment of delinquent penalties. Be certain to explain that fact.

Leasing Company/ Rental Vehicle Sales Tax Exemptions

Two (2) of the Sales Tax exemption menu items reference Leasing Company and Rental Vehicle. The owner's Sales Tax Permit number will be required to be entered and verified.

Please note, these are the only instances relating to MV Sales Tax exemption qualifying documentation where presentation of a Sales Tax *Permit* is required, as opposed to a Sales Tax *Exemption* Permit. Upon choosing one of these exemptions, the system will prompt for entry of the Leasing Company's Sales Tax Permit. Agents should confirm the Permit is valid and is in the name of the applying Leasing Company

Sales Tax Exemption Clarifications

Lessee purchase:

Unlike Excise Tax, there is no Sales Tax exemption applicable to a lessee purchasing the vehicle from the lessor at the end of the lease.

Out of State Vehicle Entering Oklahoma with Same Owner:

Unlike the Excise Tax exemption stipulation that a vehicle must have been owned and registered in applicant's former state of residence at least 60 days prior to entering Oklahoma, Sales Tax is to be exempted upon presentation of an out of state title in the applicant's name. This is an example of applying the Purchase Price = \$0 Sales Tax exemption menu selection, as no purchase was involved and no other menu category applies.

Corporation / LLC / Sole Proprietorships:

The Sales Tax exemption applications for transfers involving these entities closely coincide with Excise Tax exemptions. Therefore, apply that same exemption logic you would in considering whether exempt from Sales Tax. If uncertain, contact MV Audit for review and confirmation.

Divorce / Drop Name / Family Transfer / Inheritance / Repossession Return / Revocable Trust / Title 42 (to T42 filer):

MV Sales Tax is not to be assessed when no purchase was involved. The referenced categories, while listed on the Excise Tax exemption selection menu, are not included as Sales Tax exemption menu items. That is not indicative they may not be exempt from Sales Tax assessment. It signifies only that Sales Tax assessment on such transfers is determined by whether a purchase was involved and not by a direct statutory exemption. No purchase will result in no Sales Tax assessment. For such transfer scenarios, if presented with titling documentation reflecting no purchase price, select Purchase Price = \$0 from the Sales Tax exemption menu.

Agricultural Exemption Permit:

Agricultural exemption permits *do not* exempt vehicle purchases from the assessment of Sales Tax, other than ATV/UV/Off-road MC, as noted in the Sales Tax exemption menu detail.

IRS 501(C)(3) Tax Exempt Organizations:

These organizations are exempt from Sales Tax *only* if the organization meets specific statutory Sales Tax exemption criteria. Presentation of a Sales Tax Exemption Permit in the name of the transferee, or OTC Sales Tax exemption letter issued to the transferee, is -required to exempt MV Sales Tax.

Questions regarding the procedures may be directed to MVD Audit. Inquiries regarding Oklahoma Sales Tax Exemption Permits and how to apply for them should be directed to OTC Taxpayer Assistance at (405) 521-3160.

MV Sales Tax Exemptions

Agricultural Permit Number	Agricultural permit number of ATV/UTV/Off-Road motorcycle owner.
American Legion	Vehicles is owned by the American Legion organization
Assemble Vehicle	Original Titling of an Oklahoma Assembled Vehicle
Church	Vehicle is church owned
City Owned	Vehicle is city owned
Corporate Transfer	Qualifying transfer between corporation and shareholder.
County Owned	Vehicle is county owned.
DAV with OTC Number (100%)	100% Disabled veteran with Oklahoma Tax Commission Sales Tax Exemption Permit number. Completion of MV Sales Tax Exemption Certificate required, including declaration of exempted purchase price amount.
DAV with OTC Number (100%) Spouse	100% Disabled veteran surviving spouse with Oklahoma Tax Commission Sales Tax Exemption Permit number. Completion of MV Sales Tax Exemption Certificate required, including declaration of exempted purchase price amount.
DAV with VA Number (100% letter)	100% Disabled veteran with Veteran Affairs number. Completion of MV Sales Tax Exemption Certificate required, including declaration of exempted purchase price amount.
DAV with VA Number (100% ltr) Spouse	100% Disabled veteran surviving spouse with Veteran Affairs number. Completion of MV Sales Tax Exemption Certificate required, including declaration of exempted purchase price amount.
Dealer	Licensed dealer holding vehicle for resale. Entry of Dealer number required.
Federal Credit Union	Vehicle is owned by a federal credit union
Federal Land Bank	Vehicle is owned by a federal land bank

Fire Protection District	Vehicle is owned by a fire protection district
Housing Authority	Vehicle is owned by a housing authority.
Indian Tribal Government	Vehicle is owned by an Indian Tribal Government.
Insurance Loss	Title issued to insurance company following payment of a loss
Leasing Company	Title issued to leasing company on a vehicle being leased. Sales Tax Permit Number required to be entered and confirmed.
Limited Liability Corporation	Vehicle is owned by a limited liability corporation.
Partnership Transfer	Transferring between partnership and owners
Public Trust	Vehicle is owned by a public trust.
Purchase Price = \$0	Submitted title documents reflect vehicle was not purchased (no consideration exchanged) and not a result of a transfer pursuant to any of the listed Sales Tax exemption categories
Red Cross	Vehicle is owned by the Red Cross
Rental	Title on a rental vehicle issued to a company renting vehicles. Sales Tax Permit Number required to be entered and confirmed.
Rural Ambulance	Vehicle is used as a rural ambulance.
Rural Electric Cooperative	Vehicle is owned by a rural electric cooperative.
Rural Gas District	Vehicle is owned by a rural gas district.
Rural Sewer District	Vehicle is owned by a rural sewer district.
Rural Water District	Vehicle is owned by a rural water district.
Sales Tax Exemption Letter	Letter from OTC presented, stating owner is exempt from the assessment of Sales Tax. Exemption type outside of the listed exempt transaction categories. Copy of letter required. Completion of MV Sales Tax Exemption Certificate required.
Sales Tax Exemption Permit	OK Sales Tax Exemption Permit presented. Exemption type outside of the listed exempt transaction categories. Completion of MV Sales Tax Exemption Certificate required. Entry and confirmation of permit number required.
Salvage Dealer	Vehicle is owned by a salvage dealer.
School District	Vehicle is owned by a school district.
Sole Proprietorship	Qualifying transfer between sole proprietorship and owner.
State Owned	Vehicle is state owned.
Volunteer Fire Dept.	Vehicle is used in a volunteer fire department.
Water Conservancy District	Vehicle is owned by a water conservancy district.

MV Sales Tax Interest & Penalty Applications

The assessment of delinquent MV Sales Tax **interest** and **penalty** will be applied as follows:

- Beginning the ~~31st day~~ first day after the end of two months following ownership assignment on vehicles purchased on or after November 1, 2023, or the 31st day after assignment for those purchased prior to November 1, 2023, monthly **interest** in the amount of 1.25% of the Sales Tax amount due will be applied and will continue to accrue, until the sales tax is paid. The daily accrual amount will be a prorated amount, derived from the monthly interest assessment of 1.25% of the Sales Tax due – i.e. 1 day's accrual = approximately one-thirtieth of the monthly interest total. Monthly interest total = 1.25% of the Sales Tax amount due for the vehicle.
- In **addition** to the daily interest, if Sales Tax is not paid by the 15th calendar day following the due date (Due date = ~~30th day~~ day after a full two months following ownership assignment on vehicles purchased after November 1, 2023.), a **penalty** amount of 10% of the original Sales Tax amount will be due. That penalty amount remains unchanged until the Sales Tax is paid. As noted above, the interest will continue to accumulate.

The OneLink system will apply Sales Tax interest and penalty, based on the assignment date entered. Just as with excise tax penalty assessment computations, if a due date falls on a weekend or holiday, the due date will be extended to the next business day.

Chapter III:

Vehicle Classification Specifics

Airplanes

Effective July 1, 2024, airplane registration is completed through Service Oklahoma.

Ambulances

[O.S. TITLE 47 § 1102 & 1133.1] [RULE 710:60-3-97]

If commercial registration requirements are met, an ambulance may be registered as a commercial vehicle and issued a commercial truck plate. Otherwise, they are to be registered non-commercially.

- If owned or leased by a city or county, an ambulance may be registered with a city or county plate.

Autocycle

This legislation creates the definition of “Autocycle”, requiring them to be registered as motor vehicles, not motorcycles. The definition of an Autocycle is any motor vehicle having:

1. A seat or saddle for the use of each rider;
2. Three wheels in contact with the ground, but excluding a tractor;
3. A combustion engine with a piston or rotor displacement of one hundred fifty cubic centimeters (150 cu cm) or greater;
4. 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.; and
5. 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.

Autocycle operators are not required to have an "M" endorsement on their driver license.

The Autocycle plate is available in both standard-size and motorcycle-size plates. The plates are marked “Autocycle” and either size may be selected by the applicant.

Please note: The motorcycle-sized Autocycle plate is offered **only** as a convenience to the taxpayer. Autocycles are all registered at the standard vehicle registration fee and

are to be considered standard motor vehicles. The MC-sized plate does not mean the Autocycle is registered as a motorcycle.

Automobiles

Automobiles include automobiles and non-commercial / non-agricultural trucks. Automobiles are issued a standard non-commercial plate.

Boats and Outboard Motors

Boat and Outboard Motor General Information

[O.S. TITLE 63 § 4002 THRU 4032] [RULE 710.22-1-1 THRU 710:22-13-1]

All boats, unless specifically exempted, used, or capable of being used, as a means of transportation on the waters of this State, are required to be titled and registered annually. A boat owner ***must*** carry the current registration in the boat while in operation. Effective November 1, 2023, all boats must receive an Andy's Law sticker and pamphlet upon their first title transfer or registration renewal.

All outboard motors in this State in excess of ten (10) horsepower, unless specifically exempted, are required to be titled and registered annually.

Since January 1, 1990, Oklahoma has utilized a color-coded title with a brown border for boats and outboard motors.

Titling of Boats and Outboard Motors

In general, vehicle titling and lien procedures also apply to boats and outboard motors. Procedural differences are noted in this chapter. Otherwise, vehicle titling and lien guidelines as outlined in **Titles** and **Repossessions** apply.

Other states have different regulations concerning the titling and registering of boats and motors. This often affects the manner in which certain out of state boats/outboard motors are processed upon entering Oklahoma. See the chart listing the various state requirements for more information.

Titling of Canoes, Kayaks, and Paddleboats

Effective Nov 1, 2019 canoes, kayaks or paddleboats when *powered by any means other than human power*, must be titled and registered. It also provided that *at the*

request of the owner any vessel otherwise exempt from the applicable title and registration provisions (i.e. human powered canoes, kayaks and paddleboats) may be titled and registered for purposes of proof of ownership or vessel identification. All title and registration fees must be paid by the owner of the vessel. The titling and registration of an “optional vessel” is exempt from penalties that might normally occur during the title/reg process.

Effective July 1, 2013 – October 31, 2019, canoes and paddleboats purchased or entering Oklahoma from another state were not to be titled and registered. (Be advised, canoes registered through the Oklahoma Scenic River Commission were not affected by this change and will continue to be titled.) For this purpose, the following statutory definitions apply:

“Canoe” means a light narrow boat with both ends sharp and which is propelled by paddling and includes similar craft such as kayaks.

“Paddleboat” means a boat less than eight (8) feet in length designed to be propelled solely by human power through a belt, chain or gears.

Prior to July 1, 2013, any canoe/paddleboat purchased, or entering Oklahoma from another state, on or before 6/30/13, will be subject to titling and registration, to expire 6/30/13.

Exceptions to Titling

[O.S. TITLE 63 § 4005]

The following are not required to be titled or registered in Oklahoma:

1. A boat or outboard motor owned by the United States government
2. A boat or outboard motor owned by a state other than Oklahoma, or any agency or subdivision of that state, provided the boat/motor is not used for recreational or rental purposes on the waters of this state.
3. A boat or outboard motor owned by a visiting non-resident that is currently registered in another state and which does not remain in Oklahoma in excess of sixty (60) days.
4. A boat or outboard motor from another country that does not remain in Oklahoma in excess of sixty (60) calendar days.
5. A boat used exclusively and solely as a lifeboat.
6. A boat used exclusively and solely for racing purposes.
7. A boat or outboard motor used exclusively on private waters.

8. Effective November 1st, 2021, Kiteboards

- Commercial canoes registered through the **Oklahoma Scenic River Commission** are subject to titling, but not registration (refer to **Oklahoma Scenic River Commission Canoes**).

US Coast Guard Hull Identification Number Guidelines

The Current Format replaced Straight Year and Model Year formats. The Current Format was optional as of January 1, 1984, but mandatory as of Aug. 1, 1984. Confidential HINs were not required prior to Aug. 1, 1984.

BMA 45678 H4 85

This is an example of a Current Format which began August 01, 1984.

BMA – Manufacturers ID Code; 45678 - Production or serial number; H4 – Month Year of production;

85 – Model year (Key to month of production: A- January, B-February, C- March, D-April, E-May, F-June, G-July, H-August, I-September, J-October, K-November, L-December)

ABC 12345 08 83

This is an example of a Straight Year Format, effective Nov. 01, 1972 to July 31, 1984.

ABC – Manufacturers ID Code; 12345 – Production or serial number; 08 – Month of Production

83 – Year

XYZ 45678 M 84 A

This is an example of a Model year format, effective Nov. 01, 1972 to July 31, 1984.

XYZ – Manufacturers ID Code; 45678 – Production or serial number; M – “M” designates Model Year Format; 84 – Year; A – Month of Production (Key to month of production for Model Year format: A-August, B-September, C-October, D-November, E-December, F-January, G-February, H-March, I-April, J-May, K-June, L-July)

Verification of HIN or Serial Number

[O.S. TITLE 63 § 4009]

Upon every sale of a boat or outboard motor, the seller must complete a notarized statement confirming the hull identification number (H.I.N.) or serial number matches that on the ownership documents being transferred.

- Verification is required on every ownership transfer (*excluding repossessions*) of a new or used boat/motor, regardless of assignment date and regardless of whether purchased in state or out of state.

- Verification applies to dealers, as well as individuals. When dealer reassignments are involved, a verification statement is required only from the final assignor.
- **A boat/motor title may *not* be placed on hold pending receipt of verification.**
- Verification is not required when issuing a repossession title to a boat/motor.

Oklahoma boat/motor title certificates issued since mid 2000 include the required verification statement in the title assignment. When dealing with earlier titles or other types of documentation, a separate statement (**SOK Form BM-10**) may be utilized.

- In lieu of the BM-10 form, a notarized statement from the seller, verifying the accuracy of the H.I.N./serial number, is acceptable.

Inspection of HIN or Serial Number

This statutory H.I.N./serial number verification process requires a confirmation from the seller to the buyer. It is not intended to be a serial inspection performed by motor license agents. Every effort should be made to obtain the verification statement from the seller of the boat/motor. However, if the seller is unavailable, the following procedure may be utilized:

1. Obtain a written statement from the buyer that they are unable to contact the seller.
 2. A H.I.N./serial number inspection may then be performed by a motor license agent or any Oklahoma law enforcement agency. Motor license agent inspections may be completed on the reverse of a **Boat/Motor Title Application** form (**SOK Form BM-26**). If performed by law enforcement, the inspection must be recorded on a letterhead statement from that agency, listing the inspection date, inspector's name and H.I.N./serial number of the boat/outboard motor.
- No fee may be charged by a motor license agent for performing boat/outboard motor H.I.N. or Serial number inspections, as no such fee is authorized by statute.

Original Oklahoma Boat and Outboard Motor Titles

[O.S. TITLE 63 § 4009] [RULE 710:22-5-1 THRU 710:22-5-6]

An **Application for Certificate of Title for A Boat or Motor** (**SOK Form BM-26**) must be completed and forwarded to the Commission with each original title receipt.

Refer to the Boat/Outboard Motor Title/Registration Requirements chart to determine the documentation that will accompany a boat or outboard motor entering Oklahoma.

If a lien is indicated on the out-of-state document, or the owner indicates there is a lien on the boat or outboard motor, a lien must be filed and the lienholder must be notified. Refer to **Lienholder Notification**, for details.

Pre-1990 Oklahoma Boat/Outboard Motor Title/Registration Forms

Prior to 1/1/90, Oklahoma boats and outboard motors were issued a combination title and registration certificate. They were gold in color. Those forms were phased out and new (brown) boat/motor title certificates issued as replacements in the 1990's, as the owners came in to register and/or apply for a title transaction. However, those old forms occasionally turn up.

Should you be presented with such a document, first check to verify a more recent title has not been issued as a replacement. If so, the old form is invalid, in that it was superseded by the more recent title certificate.

Completion of BM-26, Application for Boat/Motor Title [O.S. TITLE 63 § 4009 THRU 4010] [RULE 710:22-5-1 THRU 710:22-5-6]

Complete form BM-26 with all applicable boat/motor, ownership, and lien information when processing an original Oklahoma boat or motor title.

- Should no model year be indicated on an outboard motor MSO, list the date of **manufacture** (or equivalent date, if termed otherwise) or the "Program Year" reflected on the face of the MSO as the model year on the Oklahoma title record. The Program Year is displayed in a preprinted field on the MSO, like other standard MSO information (Make, Model, etc) **Do Not** accept a Program Year notation that is handwritten or typed in later. The **only** exception to this policy is if a letter from the **manufacturer (not the dealership)** is surrendered, identifying the motor by serial number and clarifying its model year.
- If entering from another state and the documentation does not list a model number, list the length for a boat or the horsepower for a motor as the model number.
- If the boat/outboard motor does not have an H.I.N. or serial number, follow the procedures outlined under **Assigning Hull Identification Numbers (HIN) and Serial Numbers**.
- All boats manufactured after November 1972 have a 12 character HIN.
- If "US" is listed before the 12 digit H.I.N. on an MSO, **do not** include it as part of the H.I.N. on either the lien or title entry.
- List the manufacturer's original retail price, **not** the purchase price. Email FDP001 for pricing assistance, if necessary. Include a **complete** description of the boat (year, make, model, length and type – inboard, etc.). For an outboard motor, list the year, make, model and horsepower. Attach the FDP001 response

to the SOK copy of the title work. (For additional information see **Manufacturer's Original Retail Price**.)

- The **total cost** of material, **rounded** to the nearest multiple of \$50.00, is to be utilized in lieu of the manufacturer's original retail price for a **homemade boat**.
- If there is no lien on the boat or outboard motor, list "NONE" in the space designated for "Name of Firm/Persons Having a Lien".
- The owner must **sign** the application in the presence of a notary public.
- **Boat or Motor Inspection** – Complete only when a BM-10 is not available

Documentation for Title Transactions

[O.S. TITLE 63 § 4009] [RULE 710:22-5-1 THRU 710:22-5-6]

The following are general titling guidelines for required documents

- All original Boat and Motor titles require a BM-26, regardless of origin (new, used out of state, or private waters use). A tax stamp is required on application if purchased from an Oklahoma dealer.
- Ownership documentation must include one of the following:
 - Notarized Manufacturer's Statement of Origin (new)
 - Properly assigned and notarized Oklahoma certificate of title
 - Notarized Statement from Owner (previous owner if ownership change), stating boat/motor was previously operated only on private ponds/lakes.
 - Out of state title, (must be assigned if changing ownership)
 - Out of state registration (if from a non-titling state and a bill of sale if changing ownership)
 - Bill of sale (only applicable if coming from a state that does not title or register)
- A request for review and approval must be emailed to title consultants via onelink when the primary ownership documentation is a bill of sale or private waters affidavit.
- A completed BM-10, or serial inspection completed on the second page of BM-26 if BM-10 is unavailable

A B/M used **only** on private ponds/lakes is exempt from titling/registering.

For boats/outboard motors purchased from a retail store, by mail, catalog or on the internet, and lacking normal ownership documentation, contact the Title Consultants for instructions.

Ownership Affidavit Guidelines Applicable to Boats/Outboard Motors

The **Affidavit of Boat/Outboard Motor Ownership** (Form 753BM) may be utilized as outlined in the following situations as supporting documentation for issuance of an Oklahoma title.

Qualifying Criteria for Title Application by Boat/Outboard Motor Ownership Affidavit

B/M has been previously registered in a titling and/or registering state (including Oklahoma) **and** applicant has an ownership assignment document (*i.e. bill of sale*) identifying the B/M by H.I.N. / serial number, but cannot contact seller for proper / complete documentation.

(Note: If same owner is entering from a titling/registering state, it is his/her responsibility to obtain proper titling documentation from that former state before applying for an Oklahoma title.)

- If applicant has **no** ownership assignment documentation (*i.e. bill of sale*), titling by Ownership Affidavit alone **will not** be allowed.
- If applicant indicates he/she can reach seller, he/she is to be instructed to do so and the **seller** must then take the necessary steps to provide proper titling documentation to the buyer.

Process

The Applicant is to submit a completed **Vehicle Information Request** to an LO or MVD, including a notation of the last state in which the B/M was registered.

- LO is to check for presence of a record. If a title or lien record is found, **advise** the applicant of its presence, but **do not** provide a copy to the applicant, due to confidentiality restrictions applicable to boat and outboard motor information release. If no record, message Research for assistance. If still no record, submit (*fax or mail*) ownership documentation and completed **Ownership Affidavit** to SOK for review and instructions.

Upon receipt of the LO request, MVD will teletype the state of origin listed on the **Ownership Affidavit** to confirm the ownership information provided by the applicant. If no record is found in that state, a general teletype to all states will be sent out.

- If a record in another state is discovered which **contradicts** the information provided by the applicant, MVD will complete the Rejection portion of the **Ownership Affidavit**, noting the state (*only – no ownership info. is to be provided*) in which the contradictory record is found and return to the submitting LO. A notation of the rejection will be entered on **MVTK**. It then becomes the taxpayer's responsibility to

take the necessary steps to acquire proper titling documentation (i.e. contact that state; pursue a court order, etc.).

- If ***no contradictory record is found in any other state***, title issuance may be approved and instructions will be returned to the submitting LO.

Permanent Boat Number

[O.S. TITLE 63 § 4016 TO 4030] [RULE 710:22-5-1]

Upon Original Title entry, the computer will automatically assign a permanent boat (vessel) number. The permanent boat number will be recorded on the title and registration transaction receipts.

Every boat on the waters of Oklahoma shall display the permanent Oklahoma boat number assigned to it except those boats which are authorized to display another number. The following are not required to display a permanent Oklahoma boat number:

1. A ***documented*** boat (boat registered with the U.S. Coast Guard) provided that such boat is currently registered, is displaying a current registration decal and the number assigned to it is displayed on the boat according to Federal law or Federal rules and regulation. The title in this situation is placed on document hold.
2. A boat from a ***foreign country***, temporarily using the waters of Oklahoma.
3. A boat from ***another state*** owned by an out-of-state resident using the waters of Oklahoma if currently registered in the state of the resident and boat does not remain in Oklahoma waters for more than sixty (60) days.
4. A boat whose owner is the ***United States***, a ***state*** or a subdivision thereof.
5. A boat used exclusively and solely for ***racing*** purposes.
6. A boat used exclusively and solely as a ***lifeboat***.
7. A commercial flotation device (canoe) which is registered through the **Oklahoma Scenic River Commission**.

Assigning Boat Numbers

[O.S. TITLE 63 § 4016] [RULE 710:22-5-1]

Effective April 1, 2010, Boat (vessel) numbers are automatically assigned by the computer.

Vessel numbers are issued according to the ***length*** of the boat.

Advise the boat owner of the requirement to display the registration number on their vessel.

If you must **void** an original title transaction receipt, a new registration number will be assigned by the computer system.

Should voiding be necessary after you have already provided the originally assigned registration number to the owner ***be certain you advise them of the new number.***

Outboard Motor

[O.S. TITLE 63 § 4009] [RULE 710:22-5-6]

Only the Oklahoma Lake Patrol of the Department of Public Safety is authorized to assign and affix an Oklahoma assigned HIN number for boats and a serial number for outboard motors. The procedure is as follows:

Homemade boats, or any boats or outboard motors without an HIN or serial number, must submit acceptable proof of ownership and an **Application for Title (SOK Form BM-26)** to the Motor Vehicle Title Section for approval. If approved, the taxpayer **MUST** call the Oklahoma Lake to make an appointment for the inspection.

After lake patrol has completed the inspection and assigned the HIN/Serial number, the taxpayer must then take all of the documents to a motor license agent, for issuance of a title and registration including DPS form **TRW112496REV2** and **Title Consultant Special Instructions (SOK Form 717)**.

- The original copy of the DPS Lake Patrol form and other supporting documents are to be attached to the SOK copy of the title transaction to be submitted in the semimonthly report.

The carbon copy of the Oklahoma Lake Patrol inspection and one copy of the Service Oklahoma registration MUST be with the boat and outboard motor when in operation on the water.

Homemade Boats- Additional Information Required

[O.S. TITLE 63 § 4009]

For homemade boats, a statement listing the total cost of materials will be required from the taxpayer, so that a value may be established.

- The total material cost, rounded to the nearest multiple of \$50.00, will be utilized as the value of the boat.
- Excise tax will be due for the total cost of all material, less the cost of those materials on which sales tax has been paid.

Attach the statement listing the cost of materials, as well as a completed **Application for Title (BM-26)**, to the title transaction receipt as supporting documentation.

Boat Trailers

In Oklahoma, boat trailers are not required to be titled. However, boat trailers may be issued the optional "Private Trailer" license plate.

Transfer of a Government Boat or Outboard Motor

U.S. Government Standard Form 97 is used by the United States government to transfer ownership of a boat or outboard motor from the government to an individual or firm. Upon receipt of such a form, the application for title is to be completed.

Oklahoma titles issued for boats or outboard motors transferred from the United States government on **Standard Form 97** to an individual or firm are to be processed in the same manner as an out-of-state title and **does not** require SOK approval.

- An **original** Oklahoma title will be issued, even if the boat or outboard motor has previously been titled in Oklahoma.

Direct questions relating to transfers of government boats or outboard motors to the Motor Vehicle Division Title Section.

Manufacturer's Original Retail Price

The manufacturer's original retail price is utilized as the basis for calculating excise tax and registration fees on boats and outboard motors. It is important to establish the most accurate price as possible on new boats and outboard motors and those coming in from another state. The price can be obtained in the following manners:

1. The price listed by the dealer on the application for title (BM26) when there is a MSO present.
2. Contact Motor Vehicle through the boat/motor pricing system and requesting pricing assistance. Provide as much detailed information as possible in the note section of the request (i.e. make; model; year; boat length; type - inboard, sail, etc.; motor horsepower) to aid with identification.
3. Utilize internet research, (such as www.nadaguides.com/boats) or industry pricing guides. Documentation of pricing source is required documentation for titling.

All prices are subject to review by Motor Vehicle Division

Boat and Outboard Motor Registration

[O.S. TITLE 63 § 4015 THRU 4032]

[RULE 710:22-1-3 THRU 710:22-1-6 AND 710:22-5-1 THRU 710:22-5-8]

The registration period for boats and outboard motors runs from July 1 through June 30 of the following year. Boat/motor registrations are issued for a period of either one (1) or three (3) years, at the option of the registrant. Effective November 1, 2019, canoes, kayaks, and paddleboats may be titled and registered at the request of the owner.

Registration Fee Calculation

Registration fees are based on a combination of the manufacturer's original retail price (***not** the actual purchase price*) and number of years registered.

- The maximum boat/motor registration fee (annual **or** quarterly) is \$151.00 (see below).

Registration Fee Periods

[O.S. TITLE 63 § 4019]

The following quarterly periods in which a boat or outboard motor is purchased, or enters (used) from another state, determines the portion of a full year registration fee due:

July 1 through September 30 Registration	Full year
October 1 through December 31 Registration	3/4 Year
January 1 through March 31 Registration	1/2 Year
April 1 through June 30 Registration	1/4 Year

Pricing Assistance

If the original factory delivered price of the boat/outboard motor cannot be determined:

- Contact Motor Vehicle through the boat/motor pricing system and requesting pricing assistance. Provide as much detailed information as possible in the note section of the request (i.e. make; model; year; boat length; type - inboard, sail, etc.; motor horsepower) to aid with identification.

Registration Issuance upon Transfer

A new Certificate of Registration in the new owner's name is automatically created with the Title Receipt after transferring ownership of a boat / motor currently registered in Oklahoma

Credit for Unused Portion of Registration

Upon transfer of ownership, should the previous owner qualify for a special rate and the new owner does not, additional fees for the remainder of the registration period should be charged. Credit will be issued for the unused portion of the previous owner's registration.

Dealer Registration

When a licensed Oklahoma boat and motor dealer acquires a boat or outboard motor from out-of-state, the dealer is required to apply for an Oklahoma title in the dealership's name. The dealer is **not** required to register the boat or outboard motor. [O.S. TITLE 63 § 4036]

A licensed Oklahoma boat and motor dealer is not required to renew the Oklahoma registration of boats and outboard motors acquired by the dealership, **unless** the boat or outboard motor is in the registration penalty period when acquired by the dealer. In that situation, the dealership must title and register the vehicle in the dealership's name. [O.S. TITLE 63 § 4036]

Three (3) Year Boat/Outboard Motor Registration

[O.S. TITLE 63 § 4019] [RULE 710:22-5-8]

The one (1) or three (3) year registration option may be chosen upon **every** registration – original or renewal. A different option may be chosen by a taxpayer upon every registration renewal. There is no 2 year option.

- When a partial year fee is due (i.e. $\frac{3}{4}$, $\frac{1}{2}$ or $\frac{1}{4}$), the initial partial year will count as year 1 in a 3 year registration computation.
- The 3 year registration fee is equal to 90% of the total of the individual year's fees.
- For a 3 year registration, LO's receive an agent fee equal to 3 individual fees.

Military Personnel Boat/Outboard Motor Registration

[O.S. TITLE 63§4018&4021] [RULE 710:22-1-15]

Active duty military personnel qualify for a special annual registration rate of \$17.00 for one year, \$46.00 for three years, on boats and outboard motors, under the same qualification guidelines as the military registration rate on vehicles.

Should a boat/motor which has been registered for three years at the Military rate be sold to a non-qualifier of the military rate, the remaining portion the registration should be charged and credit given for the unused portion of the military rate, in quarter year increments.

One (1) year at Military quarterly rate = \$3.75 Three (3) year military quarterly rate = \$3.38.

Penalty on Original Registration

[O.S. TITLE 63 § 4024] [RULE 710:22-11-1]

New boats / outboard motors must be registered within thirty (30) days from the date of assignment on the MSO or notarized bill of sale. Used boats / outboard motors purchased out of state by an Oklahoma resident must be registered within thirty (30) days of date of entry into this state.

- If not registered within thirty (30) days, a \$25.00 penalty is due. However, the penalty will never exceed an amount equal to the registration fee less \$2.25. If the thirtieth day falls on a Saturday, Sunday or a holiday and the boat/motor is registered on the following business day, penalty may be waived.

Penalty on Renewal Registration

[O.S. TITLE 63 § 4024] [RULE 710:22-11-2]

A boat or outboard motor must be registered yearly, whether in use or not. If an owner fails to do so, registration fees and penalties are due for the current year and one (1) previous year (if applicable). The back year is to be collected on a Delinquent Tax transaction before a renewal (1 or 3 year) may be processed.

- Boat and outboard motor registrations expire June 30 of each year. July is a grace month.
- On August 1, the penalty begins to accrue at twenty-five cents (25¢) per day for a period of three (3) months. On November 1, a \$25.00 penalty is due. However, the penalty will never exceed an amount equal to the registration fee less \$2.25.

*Note: The **Registration Penalty Chart** also summarizes the penalties for boats and outboard motors. The criteria in determining which registration years apply in delinquent registration situations outlined under **Past Year Registration** also applies to boats/motors.*

Duplicate Certificate of Registration

[O.S. TITLE 63 § 4021]

If a certificate of registration is lost, taxpayers may request a duplicate certificate of registration for a fee of \$2.25. This fee is collected under Miscellaneous Fees.

Duplicate Boat or Outboard Motor Registration Decal

[O.S. TITLE 63 § 4021] [RULE 710:22-13-1]

To issue a replacement for a lost, stolen, or mutilated boat or motor decal, an **Affidavit for Replacement Tag/Decal/Annual Boat Decal to be used for Lost, Stolen or Mutilated Item Only (SOK Form 797-D)** must be completed. The replacement decal fee is \$2.25.

Antique Boat Registration Decal Display

[O.S. TITLE 63 § 4030]

Boat registration decals may be displayed on the left portion of the windshield ***provided:***

- The boat was manufactured before 1968 ***and*** is used primarily for recreational purposes.

In the absence of a windshield, the decal may be attached to the certificate of registration and made available for inspection whenever the boat is in operation on public waters.

Boat/Motor Special Registration Rate Message Prompt

When transferring ownership of a currently registered boat or outboard motor any previous special registration information such as tax exempt or special (i.e. military; houseboat; free) rate will be displayed in the decal section of the registration.

This message is a reminder that, unless the new owner is entitled to the existing special rate, standard registration fees for the remainder of the registration period, minus credit for the fee already paid are to be assessed.

Tax Exempt Boats or Outboard Motors

[O.S. TITLE 63§4021][RULE 710:22-1-17]

All boats or outboard motors owned by the State of Oklahoma, its agencies or departments or political subdivisions (State, county, city and school district) may be registered for an annual fee of \$3.25 (refer to DPS exception noted below). Normal title guidelines and related fees do, however, apply to all of the above.

No Charge Registrations

No charge registrations are issued to:

- Boats/motors owned by the Federal Government or the Oklahoma DPS
- Boats/motors owned by the Boy Scouts of America, Girl Scouts of America and Campfire, devoted exclusively to youth programs emphasizing physical fitness, character development and citizenship training.
- Boats/motors owned by certain tax exempt organizations. Refer to **Certain Tax Exempt Organizations** in the **Excise Tax Exemption** for more detailed information relating to this exemption.

Motor license agents may process no charge boat/motor registrations by selecting the appropriate Fee Exception in the decal section of the registration or the registrant may be referred to the Motor Vehicle Division.

Houseboats

[O.S. TITLE 63 § 4021] [RULE 710:22-1-16]

The initial and annual registration fee for any boat which is part of a fleet used for lodging and for which a rental fee and sales tax are collected will be \$41.00 per boat. Select the Houseboat Fleet as the registration fee exception.

- A "fleet" is defined as twenty (20) or more boats operated from a single anchorage.

Oklahoma Scenic River Commission Canoes

[O.S. TITLE 63 § 4005 & 4030] [RULE 710:22-1-22]

Commercial canoes registered through the Oklahoma Scenic River Commission are exempt from registration, only. These canoes will continue to be titled, as they were not affected by the legislation effective July 1, 2013 pertaining to the non-titling of canoes.

- In lieu of registration, commercial canoes must display Commercial Flotation Licenses issued by the Oklahoma Scenic River Commission.
- Commercial canoes are required to obtain Oklahoma titles and are to be assessed excise tax.

Tribal Vessel Registrations

[O.S. TITLE 63 § 4030]

Effective November 1, 2008, Service Oklahoma is required to record and maintain Tribal vessel registrations. A search of the HIN of a Tribal vessel will show a separate activity noted "Tribal Boats". Motor license agents are not involved in the maintenance of these records.

Documented Vessels

[O.S. TITLE 63§4002, 4005&4030] [RULE 710:22-1-12]

A "documented vessel" is defined as any boat in Oklahoma that is required to have a valid marine document issued by the United States Coast Guard (USCG).

➤ Vessels are documented by the federal government and not by states.

Documented boats are usually thirty (30) feet or longer or five (5) net tons or larger.

- All vessels five (5) net tons or more, meeting the criteria of a commercial vessel as defined by the USCG must be federally documented.
- Pleasure yachts five (5) net tons or more may be federally documented or titled at the option of the owner(s).
- Recreational vessels less than five (5) tons may also be federally documented or titled at the option of the owner(s).

Any documented boat operating on Oklahoma waters in excess of sixty (60) days must be registered in this state and display a current Oklahoma boat decal. Both the current Oklahoma registration and the current certificate of documentation must be carried in the boat when in operation.

Only the **owner** of a documented boat may make application for an Oklahoma title, **unless** he/she has given Power of Attorney to another individual for transactions relating to the boat.

When titling and registering a documented boat, title fees, excise tax and registration fees will be due. A Lienholder Notification lien is to be processed, if required. The OK title is to be placed on Document hold. The following will be required for Oklahoma registration and must be submitted to the Title Section for review and pre-approval.

1. A copy of the documentation papers issued by the USCG
 - a. If ownership is changing, the documentation papers in the seller's name must be assigned or a bill of sale must be included
 - i. Also need the buyer's letter of deletion or copy of application in buyer's name

2. A copy of the abstract of title or preferred mortgage contract, reflecting the HIN and lien information if there is an active lien
3. Proof of where the boat is moored or docked (i.e. copy of preferred mortgage contract or marina receipt)
4. BM-10 from seller, or inspection by law enforcement or LO personnel
5. If it is a new documented boat: Proof of ownership (i.e. copy of MSO, or an invoice from the selling dealer)

a. *The USCG will keep the original Manufacturer's Statement of Origin.*

If the boat has previously been registered as a documented vessel in Oklahoma, the title will be on document hold. Contact [Title Corrections](#) for release of the hold long enough to enter the new ownership information and then the hold will be placed back on the record.

Oklahoma Title to be Placed on Hold

When registering a documented boat, the applicant will not (initially) receive an Oklahoma title.

- The Oklahoma title is to be placed on "Hold for Document" (DO).
- In order to release the "hold" title, the owner of the boat must present a **"Release From Documentation"** form from the USCG.

Change of Ownership of a Documented Boat

Any change of ownership in a documented boat must be authorized through the United States Coast Guard.

- The USCG will issue new documentation papers to the new owner, if they wish to keep the boat documented.
- If the new owner does not wish to document their boat, a **"Release From Documentation"** form must be obtained from the USCG. The form submitted must be either the original copy, or a fax *directly* from the USCG.

DOCUMENTED VESSEL TRANSACTION PRE-APPROVAL REQUIRED

All paperwork relating to title transactions on documented vessels must be submitted to the Title Section for pre-approval before any Oklahoma title or registration transaction is processed.

Questions relating to documented vessels may be directed to the Title Section at 405-521-3221.

Insurance Loss

An insurance company is obtaining a title in their name, on which they have paid a loss and which was currently registered at the time of loss, is exempt from payment of any registration fees or excise taxes upon the submission of a police report or insurance adjuster's report. The police report or insurance adjuster's report is to be attached to the title receipt as supporting documentation for the transaction.

- ***Salvage titles are not issued on boats or outboard motors.***

Stolen Boats or Outboard Motors

[O.S. TITLE 63 § 4021 & 4103] [RULE 710:22-1-20]

If a new boat or outboard motor is stolen within ninety (90) days of purchase, credit will be allowed on the excise tax and registration fee for a new replacement boat or outboard motor.

- A police report of the theft is required. Copies of the police report are required as supporting documentation for both the title work and registration receipt for the replacement boat or outboard motor.
- Follow the **GUIDELINES FOR CREDIT: STOLEN/DEFECTIVE BOATS OR OUTBOARD MOTORS.**

Defective Boats or Outboard Motors

[O.S. TITLE 63 § 4021 & 4103] [RULE 710:22-1-20]

If a new boat or outboard motor is certified by the manufacturer as defective within six (6) months of purchase, credit will be allowed on the excise tax and registration fee for a new replacement boat or outboard motor.

- A statement from the manufacturer is required. Copies of the statement are required as supporting documentation for both the title work and registration receipt for the replacement boat or outboard motor.
- Follow the **GUIDELINES FOR CREDIT: STOLEN/DEFECTIVE BOATS OR OUTBOARD MOTORS.**

Guidelines for Credit: Stolen/Defective Boats or Outboard Motors

Contact Motor Vehicle Audit Section, for authorization **before** completing either type of the following transactions, to ensure proper documentation has been provided. Please note:

- Both of the described credit procedures apply **only** to the **original** purchaser of a **new** boat or outboard motor. If a transfer of ownership occurs before the loss, **no** credit may be allowed.
- Both procedures **also** apply to an **original** out-of-state purchaser who moves to Oklahoma. In that situation, credit is allowed **only** for **Oklahoma** registration fees and excise tax paid on the stolen/defective boat or outboard motor by the **original** out-of-state purchaser.
- By statute, **only** registration fees and excise taxes may be credited, under the described conditions. **No** credit may be allowed for title fees, lien fees, etc.

REGISTRATION FEE

Upon approval, credit the **full** registration fee amount paid, excluding any penalties, on the original boat/outboard motor.

- **Do not prorate** the credit amount for the period of time the boat/outboard motor was in use.
- If a lesser amount of registration is due on the replacement boat/outboard motor, the registration fee due may be credited down to a minimum charge of \$2.25. However, no refund of the excess amount will be made.
- If the replacement boat/ outboard motor registration is more expensive, the registrant is to pay the amount exceeding the credit allowed.

EXCISE TAX

Also credit the **full** amount of excise tax paid on the original boat/outboard motor, excluding any penalty amount.

- Excise may be credited down to none due, if a lesser amount of excise tax is due on the replacement boat/outboard motor. However, no refund of the excess will be made.
- If more excise tax is due on the replacement boat/outboard motor, the registrant is to pay the amount exceeding the credit allowed.

SUPPORTING DOCUMENTATION

In addition to the documentation outlined on the previous page, copies of the original registration and title excise receipt for the stolen/defective boat/outboard motor, or an **MVIN** screen printout reflecting the registration fee and excise tax originally collected for them, are required as supporting documentation for the transaction receipts.

Excise Tax

[O.S. TITLE 63 § 4103 AND 4105]

Boat and outboard motor excise tax is based on the manufacturer's original retail price – **not** the purchase price.

- ***Purchase price has no bearing on the assessment of boat/outboard motor excise tax.***

On **new** boats or outboard motors, excise tax is three and one-quarter percent (3.25%) of the manufacturer's original retail price.

- The taxable value (value against which 3.25% is assessed) of the boat/outboard motor decreases 35% each year, until a minimum taxable value of \$250.00 is reached (equates to an excise tax assessment of \$8.00).
- The year rate of excise tax to assess is determined by counting the model year as year one and adding each year, up to and including the year of ownership assignment.

Excise Tax Exemptions

[O.S. TITLE 63 § 4021; 4103 & 4106] [RULE 710:22-9-1] [RULE 710:60-7-3 & 7-7]

Excise Tax is to be collected on **every** exchange of legal ownership on any boat or outboard motor in Oklahoma **unless** a **specific** tax exemption applies.

In many instances, excise tax exemptions applicable to ownership transfers of boats and outboard motors are identical to those applicable to transfers of vehicles. Those include:

1. Family transfers
2. Out of state boat/motor being brought to Oklahoma by a former out of state resident
3. Nonresident military
4. Political Subdivisions
5. Inheritance
6. Corporations and partnerships (*Note: The vehicle excise tax exemption applicable to certain transfers involving Limited Liability Companies does not apply to boats/motors.*)
7. Qualifying Charitable Organizations on donated boats or outboard motors.

Information concerning the above excise tax exemptions may be found under **Excise Tax Exemptions.**

Note: Inquiries regarding the tax-exempt status of any individual or organization may be directed to the Motor Vehicle Division Audit Section.

Excise Tax Exemptions Applicable only to Boats and Outboard Motors

The two (2) excise tax exemption policies outlined below apply only to boats and outboard motors.

COUNCIL ORGANIZATIONS [RULE 710:22-1-18]

Any boat or outboard motor owned by the council organizations, or similar State supervisory organizations, of the Boy Scouts of America, Girl Scouts of America and the Campfire Girls is exempt from the payment of excise tax.

LICENSED OKLAHOMA BOAT/OUTBOARD MOTOR DEALERS

A new or used boat dealer titling a boat or outboard motor from an **MSO** is to be assessed first year excise tax.

Any ***previously titled*** boat or outboard motor being offered for sale by a person licensed as a dealer in used boats or outboard motors is exempt from the payment of excise tax. Please note, all licensed new boat/motor dealers are also licensed as used boat/motor dealers.

CERTAIN TAX EXEMPT ORGANIZATIONS

An excise tax (as well as registration fee) exemption applies to boats/motors owned by organizations exempt from IRS taxation and primarily devoted to the establishment, development, operation, promotion, and participation in, alone or in conjunction with others, educational and training programs and competitive events to provide knowledge, information or comprehensive skills related to the sports of sailing, fishing, boating and other aquatic related activities.

- Excise tax / registration fee exemptions under this category ***must*** be approved by the Motor Vehicle Division.

Excise Tax Penalty

The taxpayer has thirty (30) days to title and pay excise tax. Beginning the thirty-first day penalty accrues at \$0.25 a day until it reaches the amount of excise tax.

Registration Renewal Notification

[O.S. TITLE 63 § 4020]

Boat and outboard motor owners have three (3) options for registration renewal notification:

1. Receive a mailed notification, for a fee of \$.50. The fee is to be assessed at time of registration to receive a notification the following year.
 - **Please Note:** Armed Forces personnel eligible for the reduced military registration fee may continue to receive mailed boat/motor renewal notices at no charge. When the mail option is chosen on a boat/motor record displaying a registration fee exception of Armed Forces, the \$.50 will not be added by the system.
2. Receive an email notification, at no charge.
3. Receive **no** SOK notification of registration expiration.

If registering in person, Motor License Agents are to ask the taxpayer which option they choose.

If registering by mail, agents must check **both** the **back** of the renewal notice for listing of an email address, which denotes the taxpayer's option of to receive an email notification **and** the **front**, for the taxpayer's indication of their wish to either receive a mailed notice (at an additional cost of \$.50), or to receive no SOK renewal notification at all. If no email address or no additional \$.50 is included, the **No Notification Option** is the **default**.

Boat & Motor Titling and Registration Requirements

This is a brief summary guide and is subject to changes by the individual states.

STATE	BOAT			MOTOR			PHONE #
	TITLE	REG	INFO	TITLE	REG	INFO	
ALABAMA DEPT. OF CONSERVATION & NATURAL RESOURCES	No	YES	MECHANICALLY PROPELLED, SAIL & BOATS FOR HIRE	No	No		334-242-9000
ALASKA DEPT. OF ADMIN., DIV. OF MOTOR VEH	YES	YES	BOATS LONGER THAN 24 FT TITLED. ALL POWERED BOATS REGISTERED	No	No		907-269-5559
AMERICAN SAMOA DEPT. OF PORT ADMINISTRATION	No	YES		No	No		684-633-7296
ARIZONA GAME & FISH DEPT.	No	YES	ALL MOTORIZED WATERCRAFT	No	No		602-942-3000
ARKANSAS DEPT. OF FINANCE & ADMINISTRATION	YES	YES	BOATS MANUFACTURED 2020 OR LATER TITLED. PROPELLED BY MOTOR OR SAIL REGISTERED	No	No		501-682-4692
CALIFORNIA DEPT. OF MOTOR VEHICLES	YES	YES	PROPELLED BY MOTOR & SAIL OVER 8 FT.	No	No		916-657-6678
COLORADO PARKS & WILDLIFE	No	YES	PROPELLED BY MOTOR OR SAIL	No	No		303-791-1920
CONNECTICUT DEPT. OF MOTOR VEHICLES	YES	YES	TTL: 2017 & LATER MOTORBOATS AND ALL SAILBOATS 19.5 FT IN LENGTH OR LONGER	No	No		860-434-8638
DELAWARE DEPT. OF NAT. RESOURCES, DIV. OF FISH & WILDLIFE	No	YES		No	No		302-739-9910
DISTRICT OF COLUMBIA METROPOLITAN POLICE DEPT.	YES	YES		No	No		202-727-4582
FLORIDA DIV. OF MOTOR VEH	YES	YES		No	No		850-617-2000
GEORGIA DEPT. OF NAT. RESOURCES, WILDLIFE RESOURCES DIV.	YES	YES	REGISTER PROPELLED BY MOTOR & SAIL OVER 12 FT. TITLING STATE EFFECTIVE 7/1/20	No	No		800-366-2661
GUAM POLICE DEPT., BOAT REG. AGENCY	YES	YES		No	No		671-475-8447
HAWAII DEPT. OF LAND & NAT. RESOURCES	No	YES	PROPELLED BY MOTOR & SAIL OVER 8 FT.	No	No		808-587-1966

STATE	BOAT			MOTOR			PHONE #
	TITLE	REG	INFO	TITLE	REG	INFO	
IDAHO PARKS & RECREATION	YES	YES	2000 OR NEWER MOTOR OR SAIL BOATS OR VESSELS OVER 12 FEET IN LENGTH REGARDLESS OF PROPULSION MODE TITLED. ALL MOTOR AND SAIL BOATS REGISTERED	NO	NO		208-334-4199
ILLINOIS DEPT. OF NAT. RESOURCES	YES	YES	EXEMPT:NON-POWERED WATERCRAFT. OPTIONAL FOR BOATS UNDER 22 FT	NO	NO		217-785-3430
INDIANA BUREAU OF MOTOR VEHICLES	YES	YES	ALL MOTORIZED VESSELS	NO	NO		317-232-2793
IOWA DEPT. OF NAT. RESOURCES	YES	YES	EXEMPT: INFLATABLES UNDER 7 FT., KAYAKS AND CANOES	NO	NO		515-725-8200
KANSAS DEPT. OF WILDLIFE, PARKS & TOURISM	NO	YES	ALL BOATS PROPELLED BY POWER OR SAIL	NO	NO		620-672-5911
KENTUCKY DEPT. OF FISH & WILDLIFE RESOURCES	YES	YES	ALL MOTORIZED BOATS.	NO	NO		800-858-1549
LOUISIANA DEPT. OF WILDLIFE & FISHERIES	YES	YES	TITLING REQUIRED IF FINANCED, OTHERWISE OPTIONAL. ALL MOTOR AND SAIL BOATS 12 FT OR LONGER-REGISTRATION REQUIRED	YES	NO	TITLED ONLY IF FINANCED AND OVER 25 HP	877-368-5463
MAINE DEPT. OF INLAND FISHERIES & WILDLIFE	NO	YES	MOTORBOATS ONLY	NO	NO		207-287-8000
MARYLAND DEPT. OF NATURAL RESOURCES	YES	YES		NO	NO		877-620-8667
MASSACHUSETTS DIV. OF LAW ENFORCEMENT REGISTRATION BUREAU	YES	YES	TTL: OVER 14FT IF PROPELLED BY MOTOR REG: FOR ALL MOTORIZED BOATS	NO	NO		617-626-1610
MICHIGAN DEPT. OF STATE	YES	YES	TTL: 20 FT. OR GREATER OR HAVE A PERMANENTLY AFFIXED ENGINE. REG EXCEPTION: NON-PWR 16 FT. OR LESS NON COML.	NO	NO		517-322-1460

STATE	BOAT			MOTOR			PHONE #
	TITLE	REG	INFO	TITLE	REG	INFO	
MINNESOTA DEPT. OF NATURAL RESOURCES	YES	YES	TTL: ALL BOATS EXCEPT NON-MOTORIZED, 16 'FT OR LESS, OR MANUFACTURED PRIOR TO 1979 REG: ALL BOATS EXCEPT NON-MOTORIZED 9'FT OR LESS	NO	NO		651-296-6157
MISSISSIPPI DEPT. OF WILDLIFE, FISHERIES & PARKS	OPT	YES	TITLING IS OPTIONAL REG: REQUIRED FOR ALL MOTORIZED BOATS	OPT	NO		601-432-2400
MISSOURI DEPT. OF REVENUE, MOTOR VEHICLE BUREAU	YES	YES	EXEMPT: NON-POWER AND SAIL LESS THAN 12FT	YES	YES		573-751-4509
MONTANA DEPT. OF FISH WILDLIFE & PARKS	YES	YES	EXEMPT: NON-POWER AND UNDER 12 FOOT SAILBOATS	NO	NO		406-444-2535
NEBRASKA DEPT. OF MOTOR VEHICLES	YES	YES	EXEMPT: NON-POWER AND MANUFACTURED PRIOR TO 1972	NO	NO		402-471-3918
NEVADA DEPT. OF WILDLIFE	YES	YES	EXEMPT: NON-POWER	NO	NO		775-688-1983
NEW HAMPSHIRE DIV. OF MOTOR VEHICLES	NO	YES	EXEMPT: NON-POWER & SAILBOAT UNDER 12FT	NO	NO		603-227-4030
NEW JERSEY MOTOR VEHICLE COMMISSION	YES	YES	EXEMPT: NON-MOTORIZED VESSELS LESS THAN 12 FT.	NO	NO		609-292-6500
NEW MEXICO MOTOR VEHICLE DIVISION	YES	YES	TTL REQ'D FOR MOTORIZED 10 FT. OR LONGER, TTL OPTIONAL ON OTHERS	NO	NO	MAY BE LISTED ON BOAT REG.	505-827-0700
NEW YORK DEPT. OF MOTOR VEHICLES	YES	YES	EXEMPT: NON-POWER, UNDER 14 FT LONG, AND 1986 AND OLDER	NO	NO		518-486-4714
NORTH CAROLINA WILDLIFE RESOURCES COMMISSION	YES	YES	EXEMPT: MOTOR BOATS & SAILBOATS 14 FEET OR LESS AND ALL NON-POWER BOATS	NO	NO		800-628-3773
NORTH DAKOTA GAME & FISH DEPT., LICENSING & REGISTRATION SECTION	NO	YES	EXEMPT: NON-POWER	NO	NO		701-328-6300

STATE	BOAT			MOTOR			PHONE #
	TITLE	REG	INFO	TITLE	REG	INFO	
OHIO DEPT. OF NATURAL RESOURCES, DIV. OF PARKS & WATERCRAFT	YES	YES	EXEMPT: NON-POWER BOATS UNDER 14 FT., AND PERSONAL WATER CRAFTS	YES	NO	10 HP OR GREATER	614-265-6480
OREGON MARINE BOARD	YES	YES	EXEMPT: NON-POWER AND SAILBOATS UNDER 12 FT.	NO	NO		503-378-8587
PENNSYLVANIA FISH & BOAT COMMISSION	YES	YES	EXEMPT: NON-POWER BOAT, 1996 OR OLDER MOTORBOAT, BOAT WITH OUTBOARD MTR UNDER 14 FT.	NO	NO		717-705-7940
PUERTO RICO DEPT. OF NATURAL RESOURCES	NO	YES		NO	NO		787-724-2340
RHODE ISLAND DEPT. OF ENVIRONMENTAL MANAGEMENT	YES	YES	TITLE: 14 FT AND LONGER REG EXEMPT: NON-POWER UNDER 12 FT	NO	YES		401-222-6647
SOUTH CAROLINA DEPT. OF NATURAL RESOURCES	YES	YES	EXEMPT : NON-POWER, CANOES & KAYAKS	YES	YES	TTL OVER 5 HP	803-896-5000
SOUTH DAKOTA DEPT. OF REVENUE, MOTOR VEH. DIV.	YES	YES	EXEMPT: NON-MOTORIZED AND UNDER 12FT	NO	NO		605-773-3541
TENNESSEE WILDLIFE RESOURCES AGENCY	NO	YES	EXEMPT: NON-POWER EXCLUDING SAILBOATS	NO	NO		615-781-6500
TEXAS PARKS & WILDLIFE DEPT.	YES	YES	EXEMPT: BOATS UNDER 14 FT. AND ALL OTHER NON- MOTORIZED BOATS	YES	NO		512-389-4860
UTAH TAX COMMISSION, DIV. OF MOTOR VEHICLES	YES	YES	EXEMPT: OLDER THAN 1985	YES	NO	EXEMPT: UNDER 25 HP	800-368-8824
VERMONT DEPT. OF MOTOR VEHICLES	YES	YES	EXEMPT: OLDER THAN 15 YEARS OLD OR A LENGTH OF LESS THAN 16 FT. OR NON- MOTORIZED BOATS	NO	NO		802-828-2000

STATE	BOAT			MOTOR			PHONE #
	TITLE	REG	INFO	TITLE	REG	INFO	
VIRGIN ISLANDS DEPT. OF PLANNING & NAT. RESOURCES	NO	YES		NO	NO		304-774-3320
VIRGINIA DEPT. OF GAME & INLAND FISHERIES	YES	YES	EXEMPT: NON-POWER BOATS. SAILBOAT UNDER 18 FT. ARE TITLE ONLY	NO	NO		866-721-6911
WASHINGTON DEPT. OF LICENSING	YES	YES	EXEMPT: VESSEL UNDER 16FT WITH 10HP OR LESS AND NON-POWER VESSELS, CANOES & KAYAK	NO	NO		360-902-3770
WEST VIRGINIA DIV. OF MOTOR VEHICLES	YES	YES	EXEMPT: NON- MOTORIZED	NO	NO	MOTOR MAY BE LISTED ON BOAT REG.	304-558-3900
WISCONSIN DEPT. OF NATURAL RESOURCES	YES	YES	TITLE EXEMPT: BOATS UNDER 16 FT. AND BOATS NOT POWERED BY MOTOR OR SAIL REG EXEMPT: NON-POWER AND SAIL UNDER 12FT	NO	NO		888-936-7463
WYOMING GAME & FISH DEPT., WATERCRAFT SECTION	YES	YES	EXEMPT: NON-MOTORIZED BOAT, SAILBOAT, ROWBOAT, CANOE, KAYAK	NO	NO		307-777-4683

Buses

[O.S. TITLE 47 § 1134.1] [RULE 710:60-3-111]

Buses are motor vehicles designed to carry more than ten persons and used for transporting persons. Buses operating in a commercial capacity are classified as either intercity **or** intracity.

- **Intercity** (class code “**CE**”) buses operate between different cities. They receive their operating authority from the Oklahoma Corporation Commission.
- **Intracity** (class code “**CA**”) buses operate within a given city. They receive their operating authority from their local jurisdiction (city).

Registration fees for both of the above bus classifications are based on **seating capacity**. However, different registration rates apply (*refer to applicable rate chart*).

Intercity and intracity buses both are to be issued bus license plates.

Intercity and intracity buses **do not** qualify for commercial registration. Buses operating interstate (between states) **may** qualify for proportional (IRP) registration.

Private School Buses

[O.S. TITLE 47 § 1134.1] [RULE 710:60-3-111]

Private school buses are **privately owned** buses used **exclusively** to transport school children (statutorily defined as under eighteen (18) years of age). Day care center buses normally fall into this category.

- The annual fee is **\$31.00**, if seating capacity is fifteen (15) or less, or **\$36.00**, if seating capacity is over fifteen (15).
- Private school buses are issued private school bus plates.

Commercial Vehicles

[O.S. TITLE 47 § 1133 & 1133.1] [RULE 710:60-3-91 & 710-60-3-92]

Commercial Trucks and Truck Tractors

A commercial truck or truck tractor is a truck used **primarily** for business or commercial purposes.

Commercial trucks are registered based upon the combined laden weight or, at lower registered weights (15,000 lbs. and under), a combination of age **and** the combined laden weight. Commercial truck tractors are **always** registered based upon the combined laden weight.

- A **truck** has a permanently attached bed
- A **truck-tractor** has no permanently attached bed and utilizes a detachable trailer

Station wagons and utility type vehicles mounted on a truck chassis (*Example: Explorers, Blazers, vans*), used **primarily** for commercial purposes, are eligible for commercial registration.

Station wagons are defined as “any passenger vehicle which does not have a separate luggage compartment or trunk and which does not have open beds, and has one or more rear seats readily lifted out or folded, whether same is called station wagon or ranch wagon”. [O.S. Title 47 § 1102]

All commercial trucks and truck tractors are required to display the name of the commercial establishment or the words “Commercial Vehicle” permanently and prominently upon the outside of the vehicle, in letters not less than two (2) inches high. **Motor license agents are not required to inspect vehicles for compliance with this sign display requirement.**

Combined Laden Weight

O.S. 47 § 1102 defines: “*Combined laden weight*” means the weight of a truck or station wagon and its cargo or payload transported thereon, or the weight of a truck or truck-tractor plus weight of any trailers or semitrailers together with the cargo or payload transported thereon;

The weight is to be declared by the registrant and should reflect the maximum weight (vehicle + load) to be carried during the registration period.

- **In no event** may the registered combined laden weight be less than the unladen weight of the vehicle, fully equipped for use.
- The combined laden weight is to be declared by the registrant upon **each** registration of a commercial truck. **Never assume the vehicle is to be renewed at the previous weight. Always** confirm the desired weight for the upcoming registration period.

Truck-Tractor Minimum Laden Weight and Registration Fee

The **minimum** weight allowed on a **truck tractor** is 15,000 pounds (or actual empty weight, if greater), with a **minimum** annual registration fee of **\$106.00** (or fee corresponding to a higher empty weight), **regardless** of the age of the vehicle.

Combined Laden Weight Entry

Unless requested otherwise by the registrant, or the penalty scenario noted immediately below, encode the **maximum** combined laden weight for the 3000 lb. **weight bracket** in which the vehicle is being registered. For all practical purposes, the vehicle is considered registered for the highest weight in that bracket. Therefore, it is normally in the registrant’s best interests to have the maximum allowable weight for which they have paid listed on the registration receipt. There is the following exception:

*In the weight range of 54001 – 57000 lbs., it is important to enter the exact weight the registrant declares. Commercial trucks or truck tractors registered for a combined laden weight of 55,000 pounds or more, or a currently registered commercial truck or truck tractor being increased from **under** to **over** 54,999 lbs. during a registration period, **must** meet the Federal Heavy Vehicle Use Tax guidelines. Refer to **Federal Highway Use Tax on Heavy Vehicles**.*

Also bear in mind, in addition to specific qualifying requirements applicable to commercial trucks registering at 15,000 lbs. or under (see **Commercial Trucks 15,000 Pounds and Under** section), there are **two** (2) distinct **registration renewal penalty** applications for such vehicles. Although the annual registration **fee** is the same, registration **renewal penalties** differ (see **Renewal Registrations** in the **Registration Penalties** section).

- Therefore, when registering a vehicle in this weight range and delinquent registration penalties are due, it is important to enter the exact weight (and assess the corresponding penalty) the registrant indicates.

Raising the Weight on Currently Registered Vehicles

The weight may be raised on commercial trucks or tractors during the registration period via an additional tax transaction receipt. **[O.S. TITLE 47 § 1133] [RULE 710:60-3-92]**

- The rate to be assessed on a weight increase is the fee due at the new combined laden weight for the remaining portion of the registration period, **less** the unused portion of the registration period at the previous weight rate. (Note: If subsequent changes of weight are desired, the owner of the vehicle shall be required to pay the license fee due for that portion of the calendar year remaining without benefit of any additional credits.)
- Do **not** include the **\$10.75** statutory fee in the unused registration amount credited.
- *Bear in mind, the Federal Heavy Vehicle Use Tax guidelines must also be met when the combined laden weight is being **raised** during a registration period **from** 54,999 pounds or less **to** 55,000 pounds or more.*

EXAMPLE OF A CURRENTLY REGISTERED VEHICLE WEIGHT INCREASE

Situation: In August, the weight is being increased to 57,000 pounds for a truck currently registered at 21,000 pounds with a December registration expiration.

Solution: After confirming Federal Heavy Use Tax compliance (see above), issue an additional tax transaction receipt as follows:

Charge 5 months at 57,000 pounds =	\$ 54.00 x 5 + \$10.75 (round) =	
\$276.00		
Credit 5 months at 21,000 pounds =	\$ 12.91 x 5	= =
<u>64.55</u>		
	Fee Due	\$211.45

Including the month of August, there would be five (5) months due for the new registration weight of 57,000 pounds and five (5) months of credit due for the unused registration at 21,000 lbs.

Utilize the monthly rates listed on the commercial registration rate chart to determine the partial year registration fee amounts.

Do not include the \$10.75 (rounded) statutory fee when establishing an unused registration credit amount.

Both fee amounts (amount due and amount of credit) must be manually entered on the additional tax transaction. The computer system will calculate and list the *net* registration fee due.

Commercial Trucks and Truck-Tractors with a Declared Combined Weight in Excess of 8,000 Pounds

Registrations becomes delinquent one (1) month after the registration expiration date. Penalty accrues at a rate of 25¢ per day for one (1) month.

Thereafter, the penalty will equal thirty percent (30%) of the annual fee **or** \$200.00, whichever is **greater**. Refer to the registration **renewal** penalty chart below.

REGISTRATION <u>RENEWAL</u> PENALTY CHART FOR COMMERCIAL TRUCKS/TRACTORS IN EXCESS OF 8,000 LBS. LADEN WEIGHT			
Registered Gross	Penalty	Registered Gross	Penalty
8,001 to 57,000	200.00	78,001 to 79,000	281.00
57,001 to 60,000	204.00	79,001 to 80,000	284.00
60,001 to 63,000	214.00	80,001 to 81,000	288.00
63,001 to 66,000	224.00	81,001 to 82,000	292.00
66,001 to 69,000	233.00	82,001 to 83,000	296.00
69,001 to 72,000	245.00	83,001 to 84,000	300.00
72,001 to 73,280	257.00	84,001 to 85,000	304.00
73,281 to 74,000	261.00	85,001 to 86,000	308.00
74,001 to 75,000	265.00	86,001 to 87,000	312.00
75,001 to 76,000	269.00	87,001 to 88,000	316.00
76,001 to 77,000	273.00	88,001 to 89,000	320.00
77,001 to 78,000	277.00	89,001 to 90,000	323.00
<i>Note: This chart is to be used for renewal of Oklahoma registered vehicles only. It does not apply to newly purchased vehicles, or vehicles coming in from out of state.</i>			

Reduced (\$10.00) Excise Tax on Heavy Weight Trucks, Carrying Commercial Trailers, and Frac Tanks

[O.S. TITLE 68 § 2103] [RULE 710:60-7-4]

An excise tax of \$10.00 is assessed upon ownership transfers involving any of the following:

1. A commercial truck or truck-tractor registering for a combined laden weight of 55,000 lbs. or more.

Please refer to **PR Hold** for information relating to IRP trucks/truck tractors titling (only) at tag agencies and intending to subsequently prorate at 55, 000 lbs. or more.

2. A commercial trailer which is primarily designed to transport cargo (see below)
3. A frac tank

The reduced \$10.00 excise tax rate **does not** apply to:

- **Pickup trucks, vans or sport utility vehicles:** Standard excise tax is assessed, **regardless** of the laden weight.
- **Farm Trucks or Truck Tractors:** As farm trucks are not registered on the basis of weight, the reduced heavy weight excise tax rate does not apply.
- **Forest Product Trucks or Trailers:** Standard excise tax is assessed.
- **Special Mobilized Machinery, including Trailer Mounted Special Mobilized Machinery:** Standard excise tax is assessed.
- **Non Cargo-Carrying Trailers or Semitrailers:** Trailers manufactured, remanufactured or modified to provide services **other than transporting cargo over the highways** are assessed **standard** excise tax. Examples of non-cargo carrying trailers include concession trailers (food trucks), office trailers and oil-field equipment trailers such as drilling rigs.

Bear in mind: Should an office trailer meet the statutory definition of a manufactured home, it is subject to manufactured home titling and registration requirements.

- **Construction Machinery:** Standard excise tax is assessed.

If you are uncertain of how to interpret the configuration of a commercial trailer in applying the reduced excise tax rate, or have questions relating to any of the above outlined reduced rate criteria, contact the Motor Vehicle Division [Audit Section](#) for assistance and direction.

Commercial Trucks 15,000 Pounds and Under

[O.S. TITLE 47 § 1133.1] [RULE 710:60-3-92]

The following registration qualification requirements apply **only** to commercial trucks registering at combined laden weights of 15,000 lbs. and under. Truck tractors are exempt from the additional requirements.

Upon either an **initial commercial registration (15,000 lbs. or under)**, or **transfer of ownership of a commercial vehicle on which the commercial registration is to be continued (at 15,000 lbs. or under) by the new owner**, one (1) of the following three (3) additional items is **required** to qualify for commercial registration:

- Oklahoma Sales Tax Permit Number; **or**
- Federal Employer I.D. Number; **or**
- If owner is a sole proprietor, a copy of Schedule C (**front and back**) of **most recent tax year's** Federal income tax return. (Note: Refer to **Income Tax Filing Extensions** for guidelines relating to acceptable tax documentation when the registrant has filed an income tax extension.)

Wrecker/Towing Vehicles

[O.S. TITLE 47 § 1134.3]

All wreckers, combination wreckers and motor vehicles used primarily for towing other motor vehicles and are required to obtain a Department of Public Safety Wrecker or Towing Service License, are required to obtain this type of license plate. The registration fee is similar to a commercial truck registration but excludes the weight of the towed vehicle. Commercial registration qualifying guidelines apply, if registering at 15,000 lbs. or under.

DPS Wrecker Services Division requires the vehicle to be titled and registered in the Wrecker/Towing Services name **before** they will issue a DPS Wrecker license. The vehicle *may* be registered as a commercial truck at the time of title transfer if desired, but is not required to be commercial.

- To initially register a vehicle as a wrecker/towing service vehicle, the owner must submit to the registering LO a **vehicle specific** (listing V.I.N.) current calendar year **Wrecker Service License** issued by DPS, or a **DPS Wrecker Services Division Contact Report**, identifying the vehicle by V.I.N with the "30-day Temporary Permit" box (upper left of form) checked. A photocopy of that qualifying document must be sent with the SOK copy of the registration receipt.
- To renew an existing wrecker plate, a current **Wrecker Service License**, identifying the vehicle by V.I.N, is required. A photocopy of that qualifying document must be sent in with the SOK copy of the registration receipt.
- A wrecker license plate may be issued to a *currently registered* commercial truck, upon presentation of proper D.P.S. wrecker/towing service license documentation, **provided** the *laden weight and registration expiration date are to remain the same*, for a special license plate replacement cost of \$5.00.
- A wrecker license plate may be issued to a currently registered truck that is not tagged as a commercial truck upon presentation of proper D.P.S. wrecker/towing service license documentation and provided that the fees are collected for the commercial weight declared in addition to the special license plate replacement cost for \$5.00 for the wrecker plate. The expiration date remains the same.

- Apportioned wreckers may display a prorated license plate, in lieu of a wrecker plate.

Questions concerning the requirements and procedures for obtaining a D.P.S. Wrecker or Towing Service License should be directed to D.P.S. at 405-425-2312.

Ownership/Insurance Information to Licensed Wrecker Services

Oklahoma licensed wrecker services are allowed to obtain insurance information, in addition to ownership information, when needed to establish responsibility for wrecker fees.

- The wrecker service is to complete a **Vehicle Information Request** form (769) in the same manner as required on ownership information requests, listing their D.P.S. wrecker license number and the name of the wrecker company where indicated on the form. The wrecker/towing service license number must be verified as valid. If the wrecker license number is invalid, **do not** release the information.

Installment Plate Plan (Half Year Plates)

[O.S. TITLE 47 § 1133] [RULE 710:60-3-93]

Half Year Plates may be purchased under the installment plan for commercial trucks and tractors by any one (1) owner whose *registration fees* on such vehicles *exceed* \$1,000.00 in any one (1) year. A separate license plate is issued for each six (6) month period. The plates must be special ordered from the Motor Vehicle Supply Section.

- A vehicle 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.

Installment Fee

A \$4.00 installment fee is assessed automatically by the system for each six (6) month period, in addition to the applicable registration fee, for each half-year plate issued.

- In this application, the plate replacement fee will serve as the installment fee.
- Federal Heavy Use Tax form 2290 is required for the **first half only** on vehicles with a combined laden weight of 55,000 lbs. and over.
- Insurance verification is required for **each** half.

Second Installment Required

The installment plate plan is designed **only** to relieve the owner from a large, lump sum payment at the beginning of the registration period. While the registration fee is being divided into two (2) parts, the **owner's responsibility to register for the entire year remains**. The second half year plate may be issued at any time.

- *The second half installment **must** be paid, **regardless** of whether the vehicle is sold in state, sold out of state, salvaged or junked, etc.*

The second installment must be paid by June 30, in order to avoid delinquent penalties. If not, the following penalties apply, beginning July 1st :

Laden weight over 8000 lbs.: \$.25 per day for thirty (30) days, after which the penalty equals the second ½ year fee due.

Laden weight 8000 lbs. or less: \$.25 per day for thirty (30) days, after which the penalty is \$25.00.

Non- Expiring Commercial Trucks

[O.S. TITLE 47 § 1113]

Companies with over one hundred (100) commercial trucks may, upon their request, obtain nonexpiring truck plates. Consignment of such plates is restricted and must be requested through Motor Vehicle Supply.

- No decal is issued. However, the truck registrations **must** be renewed **annually** and the current registration carried in each vehicle.

Registration Expiration

All nonexpiring commercial trucks owned by a company will have the **same** expiration month, unless the company wishes to divide a large fleet into groupings of at least 100 vehicles, each with the same expiration month.

- The expiration month is to be established by the company upon initial application. Newly acquired vehicles may be issued nonexpiring plates during the year, being charged the applicable number of months, so the expiration coincides with the rest of the company fleet.

Commercial Vehicles Registration Penalty

[O.S. Title 47 § 1151]

Penalty is **equal** to the registration fee **less \$10.75**.

On commercial vehicles, a waiver of penalties may be granted if the delay is due to the installation of special equipment. The value of the equipment must be added to the taxable value of the vehicle.

Sale of Vehicle

Non-expiring commercial tags are applicable to “plate to owner”. The owner of the plate will be allowed to transfer the plate to a newly purchased vehicle. Note: When the vehicle is being leased, the lessee is entitled to the non-expiring plates.

Replacement Plates

Replacement nonexpiring plates (lost, stolen or mutilated) may be issued in the same manner as replacement standard plates. The seller may also obtain a replacement standard commercial plate, if needed, in the same manner and for the same fee, as a replacement standard plate.

Frac Tanks

[O.S. TITLE 47 § 1133]

*Frac tank registrations are to be processed in the same manner as commercial trailers (refer to **Commercial Trailers**). Non-expiring commercial trailer plates are to be issued, at the same initial and renewal registration fees.*

Frac tanks have been subject to titling/registration only since November 1, 2004. Ownership acquired after this date meets standard documentation guidelines. Frac tanks acquired prior to this date can submit a completed **Application for Title** (701-6), accompanied by a notarized affidavit from the owner outlining (approximately) when and from whom the unit was acquired.

17 O.S. § 54 defines a Frac Tank as follows:

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 in oil and gas exploration

Commercial Trailers

[O.S. TITLE 47 § 1133] [RULE 710:60-3-94]

Commercial trailers may be pulled **only** by commercially registered trucks.

Commercial trailer registration is not limited to cargo carrying trailers. Other types of commercial trailers (i.e. concession trailers; many mobile office trailers) qualify.

Office trailers that meet the statutory definition of a manufactured home are considered manufactured homes for titling and registration purposes.

Commercial trailers are to be issued non-expiring commercial trailer license plates, regardless of their size or weight, with the following exceptions:

- Trailer Mounted **Special Mobilized Machinery** are to be issued **expiring** commercial trailer plates at the SMM registration rate.
- Trailers used primarily for the purpose of transporting unfinished and unprocessed forest products may be subject to **Forest Trailer** registration.

The non-expiring commercial trailer plate is initially issued at a fee of **\$51.00**.

- Delinquent registration penalties do not apply to commercial trailers.

Effective November 1st, 2021, commercial trailers are exempt sales tax.

Registration Renewal

Commercial trailer registrations expire on December 31, regardless of when originally registered. A renewal fee of \$4.00 is to be paid annually for each trailer or semitrailer.

- Any number of trailers owned by a single individual or company **may** be renewed on a single renewal receipt.

No delinquent registration penalty is assessed on commercial trailers – new or used.

Commercial Trailer Excise Tax Penalty

Excise tax penalties on commercial trailers are to be assessed in the standard manner (i.e. beginning 31 days from title assignment) **unless** it is determined, per statement by the registrant, the trailer was not utilized in a commercial capacity until some time subsequent to the assignment date. In that event, delinquent penalty would not begin accruing until the 31st day following the date it was placed in commercial service. No specific documentation is required to verify the latter scenario – just complete the Trailer Service Date field during the title/registration process.

Transfers of Ownership

Upon each **transfer of ownership**, a new commercial trailer plate and registration is to be issued at a fee of **\$51.00, regardless** of the time of year transferred.

- The exception would be if the new owner is not going to utilize the trailer in a commercial capacity, in which case **no** Oklahoma title or registration is required.

Replacement License Plates

Replacements for lost, stolen or mutilated commercial trailer license plates are issued in the same manner and for the same amount (\$9.00) as other type replacement plates. If the registration is determined to be in need of renewal, collect both the renewal fee (\$4.00 + agent fee) and replacement fee (\$9.00).

Shopbuilt Trailers

The following are required to issue a title to a shopbuilt trailer:

1. A statement identifying the **type** of trailer built, along with a photograph of the completed trailer
2. A parts list. The total parts cost is to be entered as the purchase price (taxable value).
3. A completed **Application for Oklahoma Certificate of Title (SOK Form 701-6)**

Excise tax will be due on all costs other than those parts on which sales tax was paid (receipt required), **unless** the trailer was designed to carry cargo, in which case it qualifies for a reduced excise tax fee. **Excise Tax on Heavy Weight Trucks and Commercial Vehicles.**

Assigning Serial Numbers

Motor license agents may assign serial numbers to shopbuilt trailers in the following manner:

1. Determining the Oklahoma Assigned Number (OAN) to be used on a shopbuilt trailer.
Two options available:
 - a. Contact Title Consultants for a system assigned Oklahoma Assigned Number
 - b. The LO may configure the serial number as follows:

Julian Date (List as YYYYDDD) + Agent Number + Letter Code

- Use the entire (4 digit) year + (3 digit) day code. For example, if assigning a serial number on November 1, 2010, use 2010305 (the 305th day of 2010) as the julian date.

- The letter code would be A for the first serial number assigned that day, B for the second number, etc.
2. The assigned serial number is to be steel stamped on the frame of the trailer.
 3. The title is to be placed on hold for serial inspection.

*Only trailers utilized in a **commercial capacity** are titled in Oklahoma. When a title is issued to a trailer, a commercial registration **must** also be issued.*

Prorated Vehicles (IRP)

[O.S. TITLE 47 § 1120]

Prorated vehicles are commercial trucks, truck tractors or trailers operating interstate (between states), which are registered under the International Registration Plan (IRP).

Motor license agents have the option of providing IRP registration, upon application to the Oklahoma Corporation Commission. Otherwise, motor license agents may *not* register a vehicle that is to be prorated.

However, LO's may register prorated **trailers**, issuing a non-expiring commercial trailer license plate in the same manner, and at the same fee, as any other commercial trailer.

Titling Prorated Vehicles

The following guidelines apply to motor license agents who have chosen not to provide IRP registration.

Motor license agents may initially title and collect excise tax on vehicles which are to be prorated. In order to title a vehicle that is to be prorated, the applicant must complete an **Affidavit for Issuance of Title for A Proportionally Registered Vehicle (SOK Form 788)**. The **Affidavit** is a declaration by the registrant of their intent to register the vehicle through the IRP. Serial Inspections are not required on Prorated Vehicles.

- The combined laden weight listed on the **Affidavit *must*** correspond to the weight on which you based excise tax: 54,999 lbs. and under = regular excise tax; 55,000 lbs. and over = \$10.00 excise tax rate.
- Titles for any vehicles on which the reduced \$10.00 excise tax was assessed are to be placed on "IRP Truck Title Only" hold, pending proper registration of the vehicle at the declared laden weight. Refer to **PR Title Hold** for additional details.
- The **Affidavit** must list ***each*** vehicle that is to be prorated.

The holder of a 45-Day Temporary Authorization number will apply directly to the Prorate Section of the Corporation Commission for proration of his/her vehicle.

Transfer Registration Fee

Prorated vehicles are not exempt from the \$17.00 transfer registration fee. When transferring ownership of a prorated vehicle, the fee is to be collected.

Registering a Vehicle Following Submission of an Affidavit for Issuance of Title for an IRP Vehicle

In the event a vehicle owner completes an **Affidavit for Issuance of Title for a Proportionally Registered Vehicle** (SOK Form 788) and then subsequently changes his/her mind and applies for a registration through a motor license agency, the following will apply:

- Penalties, if applicable, are to be assessed ***back to the date of title issuance***. The registration should begin from the month of ownership assignment or date of entry, in the normal manner. ***Submission of the Affidavit does not relieve the owner from the statutory requirement of registering the vehicle within thirty (30) days of ownership assignment, or entry into OK from another state.***
- ***Always verify proper excise tax assessment before processing a registration in this situation.*** If the reduced heavy weight excise tax of \$10.00 was collected (per record review or title receipt) at the time the **Affidavit** was completed, the registrant ***must*** either register the vehicle as a ***commercial truck/truck tractor at a combined laden weight of at least 55,000 lbs., or*** pay the difference between regular excise tax and the \$10.00 amount previously collected.
 - Sales tax, if applicable, are to be assessed using the purchase price entered (per record review or title receipt).
 - If at the time of the original transaction the Primary Document was from out of state, a VIN inspection will need to be performed.

Transfer of Ownership

When ownership of a proportionally registered truck or truck tractor is to be transferred, the prorate license plate is to be removed. ***Under no circumstances*** can the prorate license plate be utilized by the ***new*** owner

Upon the ownership change, the new owner may either:

- Purchase a full (non prorate) Oklahoma license plate from SOK or any motor license agent, **or**
- Make application to the Prorate Section to proportionally register the vehicle in their name.

Federal Heavy Use Tax

Vehicles registering under the International Registration Plan (IRP) for a combined laden weight of 55,000 pounds or more are **required** to meet the Federal Vehicle Use Tax guidelines.

Proof of payment of the Federal Heavy Use Tax is required to be surrendered to the Prorate Section at the time of registration.

Construction Machinery Registration & License Plate

(47 OS § 1102) (EFFECTIVE NOV 1, 2013)

Construction Machinery is defined as follows

"Construction machinery" means 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 1-125 of this title;

Construction machinery are trailer mounted machines or devices, utilized for one (1) of the specific purposes outlined above and not for carrying cargo.

REGISTRATION

The license plate is non-expiring (i.e. no annual registration decal issued) and comprised of 4 numerals followed by the suffix "CC" and "Construction Machinery Non Exp" across the bottom.

All registration transactions - initial, at time of ownership transfer and annual renewals - are to be processed in the same manner, and in the same amounts, as non-expiring commercial trailer registrations.

EXCISE TAX

Standard excise tax, based on the purchase price, is to be assessed.

Construction Machinery is not eligible for the reduced \$10.00 excise tax rate applicable to cargo-carrying commercial trailers.

Cotton Module Transporter Truck

[O.S. TITLE 47 § 1134.4]

Cotton Module Transporter trucks are defined as follows:

Motor vehicle registered in this state and used for the purpose of transporting cotton modules from the point of production to the first point of delivery or cotton gin

- The annual registration fee is \$71.00. Expiration is staggered.
- SOK Form 786-CMT “**Declaration of Gross Vehicle Weight for a Cotton Module Transporter**” (786-CMT) is to be completed, listing the vehicle’s maximum laden weight for the registration period. Should the registrant declare a maximum weight of 55,000 lbs. or more, Federal Heavy Highway Vehicle Use Tax compliance guidelines apply.
- Standard excise tax is to be assessed such vehicles, regardless of the weight indicated on the **Declaration**.
- The license plate displays “**Cotton Module Transport**” across the bottom.

Farm Trailers

[O.S. TITLE 47§ 1134 (C)] [RULE 710:60-3-111]

Farm trailers are trailers or semitrailers owned by a farmer and used **primarily** for the purpose of transporting farm products to the market **or** for the purpose of transporting to the farm material or items to be used on the farm.

- Farm trailers are **not required** to be registered in this state.

Should a farm trailer owner **wish** to register the trailer, an **optional** farm trailer plate is available for a fee of **\$12.00**.

- These plates are for registration purposes **only. A title is not to be issued.**
- If a serial number is stamped on the trailer, it should be used for the VIN on the registration. Otherwise, the Driver License number of the owner should be used.
- A farm trailer license plate is to be issued, with monthly and yearly decals expiring one (1) year from the date of registration.

- Private/Farm Trailer registrants must complete an Application for Private or Farm Trailer Registration (Form 754-3) upon original application for registration. The Affidavit is intended to record the applicant's acquisition of the trailer.

Since farm trailer registration is optional, delinquent registration fees or penalties are **never** charged.

Note: A farm trailer may be pulled by any type of vehicle. However, a commercial vehicle pulling a farm trailer may be questioned by law enforcement.

Farm Trucks

[O.S. TITLE 47 § 1134] [RULE 710:60-3-111]

Pickups, trucks, truck tractors, mini-trucks, low and medium-speed electrical vehicle equipped with a bed used **primarily** for agricultural purposes are eligible for farm truck registration.

*Sport utility vehicles, vans and station wagons **do not** qualify for farm truck registration.*

DECLARATION OF GROSS VEHICLE WEIGHT

Farm trucks are not registered on the basis of weight; therefore, there are no size limits.

- To make that determination, any registrant of a farm truck, **other than** a pickup, must also complete a **Declaration of Gross Vehicle Weight for Vehicle Registered with a Farm Plate (SOK Form 786-FT)**, listing the vehicle's maximum laden weight for the registration period.
- If a laden weight of 55,000 pounds or more is listed, the owner must provide proof they have complied with the Federal Heavy Vehicle Use Tax guidelines. **Refer to Federal Highway Use Tax on Heavy Vehicles**. When required, such proof is to be attached to the SOK copy of the registration receipt.

FARM TRUCK REGISTRATION QUALIFICATION

To qualify for farm truck registration, an applicant **must** provide one (1) of the following

1. An **Agriculture Exemption Permit** (SMX# or EXM#) issued by SOK
 - The actual permit **must** be presented and **must** be current.
 - The agriculture exemption permit **does not** exempt payment of excise tax.
 - 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. 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.

2. A copy of **Schedule F** from his/her most recent tax year's Federal income tax return.

- In the event the farm is incorporated, a copy of **Federal Form Schedule 1120K** of the previous year's tax return reflecting the "Principal Business Activity -- Agricultural production (0400)" will be accepted as supporting documentation to register at the farm rate.
- A copy of the Schedule F **or** Federal Form 1120K is to be attached to the SOK copy of the farm registration.

Refer to **Income Tax Filing Extensions** for guidelines relating to acceptable tax documentation when the registrant has filed an income tax extension.

Forest Power Unit and Forest Trailer Registration

[O.S. TITLE 47 § 1134.2] [RULE 710:60-3-97]

Fee:	Power Unit	\$261.00	Expiration:	Staggered
	Trailer Unit	\$11.00		Staggered

Forest power and forest trailer registration applies to trucks, truck-tractors and trailers used primarily for the purpose of transporting unfinished and unprocessed forest products, logs, ties, stave bolts and posts from the point of production or harvesting to the point of any processing.

- Forest power and forest trailer plates may be issued by motor license agents. Due to the limited demand, the plates are not automatically consigned to all agents. They may be ordered, as needed, from Motor Vehicle Supply.
- An **Affidavit For Forest Power/Trailer Registration** (SOK Form 754-2) must be completed upon every registration.
- The monthly credit for forest power is \$20.83, **only** when changing registration classifications.

Sale of a forest power truck or forest trailer:

- The purchaser of such a vehicle must complete an **Affidavit** (754-2) to retain that registration status.

- An owner may transfer their Forest Power Truck plate to the new truck with any applicable credit. The Forest Trailer plates are not transferable and a new plate with full registration is required. The assignment date will determine the expiration date of the Forest Trailer.

*Forest power vehicles and forest trailers **do not qualify** for the reduced \$10.00 excise tax, as they are not registered on the basis of laden weight. **Standard** excise tax, based on the purchase price / taxable value, is to be assessed.*

Former Military Vehicle Registration

[O.S. TITLE 47 § 1136.2] [RULE 710:60-3-113]

Fee: \$31.00 **Expiration:** Staggered

A *Former Military Vehicle* is a vehicle that has been, but no longer is, used by the armed forces of a national government and which displays markings indicating it was a military vehicle. The registration rate applies to such vehicles that are used **only** for exhibition, club activities, parades, and other functions of public interest and not be used for regular transportation.

- The initial registration is issued by the Motor Vehicle Division Audit Section (Supply) and may be renewed by motor license agents.

Former military vehicles are not required to obtain or display license plates, but are required to carry proof of current registration *in the vehicle*. A former military vehicle is to display, in lieu of a license plate, a unique identification mark similar to the mark assigned that vehicle by the branch of the Armed Forces in which the vehicle was used.

➤ *No additional registration fees will be due, **unless** the vehicle is being used other than as described above.*

Transfer of ownership of a Former Military Vehicle does not require a new plate to be issued.

Funeral Hearses

[O.S. TITLE 47 § 1102 & 1133.1] [RULE 710:60-3-97]

A funeral hearse is a vehicle having a platform in place of seats modified to carry the remains of a deceased person. If commercial registration requirements are met, a funeral hearse can be registered as a commercial vehicle with a commercial truck plate. Otherwise, funeral hearses should be registered non-commercially.

*Note: Funeral hearses are not to be confused with “family cars”, used by funeral homes to transport family members and other funeral attendees. Family cars, regardless of size, are to be registered **non-commercial**, as they are passenger vehicles.*

Limousines

Limousines are eligible for the following registration classifications:

1. *Noncommercial*
2. *Taxi* – If designed and equipped to carry no more than ten (10) passengers. Taxis are licensed through their city of operation.
3. *Bus* – If designed and equipped to carry at least ten (10) passengers. Buses are required to be licensed through the applicable operating authority.

*Limousines **do not** qualify for commercial truck registration, as they are passenger vehicles.*

The obtainment of proper taxi and/or bus operating credentials is the responsibility of the registrant. Motor license agents are **not** required to review or confirm such credentials.

Manufactured Homes

Manufactured Homes General Information

[Rule 710:60-3-130 thru 710:60-3-132]

Manufactured homes are defined as structures, transportable in one or more sections, which, in the traveling mode, are eight (8) feet or more in width or forty (40) feet or more in length, or, when erected on site, are more than 320 square feet, and which are built on a permanent chassis and designed to be used as dwellings with or without permanent foundations when connected to the required utilities, and include the plumbing, heating, air conditioning, and electrical systems contained thereon. **[O.S. TITLE 47 § 1102]**

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 are issued registration renewal decals by the County Treasurer. **[O.S. TITLE 47 § 1113]**

- Registration fees are collected for the balance of the year in which the MH was purchased new, or entered from another state. Refer to **Calendar Year Registration** (non-staggered) for information on determining the applicable registration period. **[O.S. TITLE 47 § 1115]**

Purchase Price/Value of Manufactured Home

Registration fees and excise tax are based upon the actual purchase price of the home or, if no sale has taken place, the current value of the home. **[O.S. TITLE 68 § 2104.3 & 47 § 1135]**

- The purchase price or current value is to be entered as the factory and total delivered price on an original Oklahoma title. If a purchaser has no bill of sale, a copy of the dealer contract, cancelled check (VIN not required), or bank draft will be acceptable. If none of those items are available, the purchaser may complete a **Declaration of Vehicle Purchase Price** form, or you may message FDP for a value to be established.

The Declaration of Vehicle Purchase Price may be utilized for new or used manufactured homes.

- When current value is obtained through FDP, print out and attach to the SOK copy of the title work a copy of the message received from FDP.
- *Prices or values listed on a **Manufactured Home Certificate (SOK Form 936)** do **not** reflect the actual cash value and are **not** to be utilized in determining taxable value.*

Excise Tax Rate

Excise tax on **new** manufactured homes is three and one-quarter percent (3¼ %) of one-half (1/2) of the actual purchase price/value.

On a **used** manufactured home, the three and one-quarter percent (3¼ %) excise tax rate is applied to sixty five percent (65%) of one half (1/2) of the actual purchase price/value.

Vin Formation by SOK Guidelines

When an MSO, out-of-state title or Lien Entry Form contains dashes or slash marks, dashes and slash marks are **ignored**.

Double Wide Manufactured Homes

When processing a title for a double wide manufactured home, two (2) Manufacturer's Statements of Origin (MSO) will normally (*not always*) be submitted. One (1) MSO will list the serial number with an "A" (or some other letter) and One (1) MSO will list the serial number with a "B" (or some other letter different from the accompanying MSO). The letters normally appear at the end of the serial number, but may appear anywhere within the number.

- When issuing the title, list the serial number (once) and place the “A” and “B” (or other such letters) **together** in the serial number at whatever point they appear within the serial numbers listed on the MSO’s. Such a notation indicates the manufactured home is a double wide.

Double Wide Manufactured Home with Two (2) MSO’s

Example: MSO #1: V.I.N. listed as “123A456”; MSO # 2: V.I.N. listed as “123B456”

Solution: Enter V.I.N. on the Oklahoma record as “123AB456.”

Moving a Manufactured Home

[O.S. TITLE 47 § 1117]

When a home, previously titled in Oklahoma, is to be moved, the owner must obtain a move permit from the Department of Public Safety (D.P.S.). In most instances, proof of paid current year ad valorem taxes, or a current license plate and registration decal, must be presented.

- A reposessor may obtain a D.P.S. move permit prior to obtaining a repossession title. Refer to **Manufactured Home Repossessions** for additional information.
- A licensed manufactured home dealer may obtain a D.P.S. move permit by presenting a trade-in affidavit (Affidavit forms provided by D.P.S. Size & Weights Division). The dealer will be responsible for paying any unpaid ad valorem taxes due on the home within thirty (30) days of the permit issuance date. However, they are not required to title the home in the dealership's name at that time.

Manufactured Home Registration

[O.S. TITLE 47 § 1115] [RULE 710:60-3-12, 710-60-3-13, 710:60-3-130]

Manufactured homes are registered on a calendar year basis (December expiration). The registration period (full year, $\frac{3}{4}$ year, $\frac{1}{2}$ year or $\frac{1}{4}$ year) is based on the purchase date/entry date. Refer to **Calendar Year Registration** for information on determining the applicable registration periods.

- New manufactured homes **purchased** in the month of December and used manufactured homes **entering** this state in the month of December, are to be charged a **full year** registration to expire at the end of the following year.
- Manufactured homes purchased new or entering Oklahoma **prior** to December of any year, but not titled until the **following** calendar year must provide proof of paid

ad valorem tax for the ***calendar year in which the title is being issued*** (current year) before any transaction will be allowed. In addition, registration fee and penalty is to be collected by the titling motor license agent for the year of purchase or entry.

Registration Penalty

[O.S. TITLE 47 § 1115]

Should a new or used manufactured home not be registered within thirty (30) days from the date of purchase or date of entry into this state, a registration penalty in an amount equal to the registration fee, less \$5.75, is to be assessed.

Transfer of Ownership

[O.S. TITLE 47 § 1113 & 68 § 2813] [RULE 710:60-3-130]

When ownership of a manufactured home previously titled in Oklahoma is being transferred, proof of paid ***current calendar year*** ad valorem taxes, or a release indicating no current calendar year ad valorem taxes are due, must be submitted before transferring title, ***unless*** the home is being sold on a title which is in the name of a licensed dealer (Refer to **Used Manufactured Home Dealers** section), ***or*** an original Oklahoma title was issued earlier that same calendar year and the system reflects current registration.

- Proof of payment or release should be in the form of a **Manufactured Home Certificate (SOK Form 936)**. Fax copies or photocopies are acceptable. Note that the form does not need to be in the customer's name. The form only serves to verify that the current year's ad valorem taxes have been paid.

Adding or Dropping a Name on a Manufactured Home Title

A paid current calendar year Form 936 (or initial registration, if titled the first time in Oklahoma, earlier in the calendar year), is required when ***adding or dropping*** a name from a manufactured home title, in the same manner as any other manufactured home change of ownership.

License Plate/Registration Decal Issuance

[O.S. TITLE 47 § 1113] [RULE 710:60-3-130]

All manufactured homes are required to display a license plate and two (2) registration decals.

- Two (2) identical registration decals, displaying the same number, are to be issued. One (1) is to be affixed to the license plate and one (1) is to be affixed to the exterior of the window nearest the front door.

Replacement License Plate/Registration Decal

Should a previously titled home need a license plate **only**, and **no change of ownership** is taking place, a plate may be issued upon proof of paid current ad valorem tax or registration fee. In this situation (**only**), current taxes may very well be the previous calendar year.

- For example, if the home is on the ad valorem tax rolls, the tax is usually collected at the end of a calendar year. If no **move** or **ownership change** has taken place in the current calendar year, the previous year ad valorem taxes may well be the most recent taxes paid. In that situation, upon proof of paid ad valorem taxes for the previous year, a replacement plate **and** a registration decal corresponding to that paid tax year (previous calendar year) are to be issued.

When this specific situation occurs, contact MV Audit to request a Form 936 override indicator be placed on the record.

The fee for a replacement manufactured home license plate is \$3.25, including the LO fee. Should the taxpayer need a replacement **only** for the yearly validation decal **issued by the county treasurer** upon payment of ad valorem taxes, they should be directed to obtain a replacement decal from the county treasurer.

Duplicate Manufactured Home Titles

Proof of paid current ad valorem tax or registration fee is **not** required for issuance of a duplicate manufactured home title.

Manufactured Homes Assessed as Real Property

[O.S. TITLE 68 § 2105] [RULE 710:60-3-132]

A manufactured home that is assessed as part of the real property on which it is located and sold with the property is exempt from the assessment of excise tax. Documented proof that the manufactured home has been included in the property assessment is required before transferring.

- The proof required is a deed listing the manufactured home by V.I.N., year, make and model. A copy of the deed is to be attached to the title transaction as supporting documentation for the excise exemption. An **SOK 936** form listing the manufactured home as real property is not acceptable documentation to exempt excise tax.

Titling and Registration of a Used Manufactured Home

[O.S. TITLE 68 § 2811]

Any used manufactured home on a dealer lot as of January 1 of any year must be titled (if not already) and registered in the dealer's name for that year. The dealer must present proof of paid ad valorem taxes or registration fees for the previous year. A full year registration fee, based upon the purchase price, is to be assessed and a current year registration decal issued. That registration must be renewed the following year, if the home is still in the dealer's possession as of January 1.

- If a dealer does not title such a home by February 1, registration penalty begins accruing at \$1.00 per day, to a maximum of \$100.00. **[RULE 710:60-3-36]**

Other than the above, manufactured home dealers are required to obtain title in their name when they have acquired homes on out of state titles, or on Oklahoma titles on which they are the last assignee.

- When a dealer is obtaining an original Oklahoma title in their name on a home which has been brought in from out of state, the ***remaining portion of the current calendar years*** registration fees are due. **[O.S. TITLE 47 § 1113]**
- When a dealer is obtaining title in their name due to being the last assignee on the Oklahoma title, proof of ***current calendar year*** registration fees, paid current calendar year ad valorem taxes, or a release indicating no current year ad valorem taxes are due, must be submitted.

Titling and Registration of a New Manufactured Home

[O.S. TITLE 47 § 1117 & 68 § 2104.3]

Licensed Oklahoma manufactured home dealers may reassign ownership on the MSO of new manufactured homes. However, should a manufactured home dealer *choose* to title a new manufactured home in the dealership's name by surrendering an MSO, first year excise tax and registration fee, to expire in December of the current year, are due.

Active Duty Military Personnel

[O.S. TITLE 47 § 1127] [RULE 710:60-3-131, 710:60-3-132 & 710:60-3-167]

As described below, ***certain*** manufactured homes owned by active duty military personnel are entitled to the special \$26.00 annual registration fee.

The special military registration rate applies ***only*** to the following two (2) scenarios:

- ***Out of state resident*** active duty military personnel ***stationed*** in Oklahoma; *or*
- ***Oklahoma resident*** active duty military personnel, ***when the manufactured home is located out of state.***

A properly completed **U.S. Armed Forces Affidavit (SOK Form 779)** must be submitted and sent to SOK, attached to the registration receipt.

- *Manufactured homes **located** in Oklahoma and **owned** by Oklahoma resident military personnel are **not** entitled to the special military registration rate. Such manufactured homes are subject to county ad valorem taxation.*

Registration renewal penalty begins February 1, accruing at \$1.00 per day, to a maximum of \$100.00.

Cancellation of Manufactured Home Title

[O.S. TITLE 47 § 1110]

Owners of manufactured homes that have been **permanently affixed** to real estate that they also own **may** make application to cancel the Oklahoma certificates of title. Application may be made through SOK or any motor license agency. However, the actual cancellation is **performed by MVD**.

The completed **Application (form 756) including the section to be completed by the county assessor**, miscellaneous fee receipt recording the cancellation fee of \$5 (this should be run as a miscellaneous fee on the ownership account to ensure the VIN appears on the receipt), and the title certificate are to be forwarded to SOK **separately from the semimonthly report and clearly labeled “Manufactured Home Title Cancellation”**. Upon receipt, the documents will be forwarded to the Title Section for review and cancellation of the title.

*If necessary, due to the need for more timely processing of the title cancellation (i.e. loan closing) cancellation paperwork may be faxed in. But **first**, call and get a contact person to fax it to.*

Title Cancellation Fee Receipt

Many lenders require from their customers a receipt for the \$5.00 manufactured home cancellation fee before closing their loan transaction. Therefore, a miscellaneous fee receipt is to be issued to account for the cancellation fee.

Original Title Cancellation

Should an original title applicant wish to cancel the manufactured home title at time of original title application that may be accomplished by following all ordinary titling steps (entering title and registration transaction information and collecting all applicable taxes and fees) with the **addition** of one step: The title is to be placed on hold for “Mobile Home Cancellation”.

Attach one (1) copy of the title receipt to the miscellaneous fee receipt recording the cancellation fee and the **Application for Title Cancellation of a Manufactured Home Permanently Affixed to Real Estate** (Form 756) and submit to title consultants,

separately from the semimonthly report and clearly labeled “Manufactured Home Title Cancellation”.

- The purpose of the hold is to prevent issuance of a title while the cancellation documentation is being forwarded to, and processed by, MV personnel.
- “Mobile Home Cancellation” hold is the **only** hold that may be placed on the record. It may not be utilized in conjunction with a document hold. An MSO or out of state title **must** be submitted.
- All other cancellation procedures remain in place.
- All fees remain due, including the \$5.00 cancellation fee, title fee, excise tax and registration fee.

Cancellation When Title Has Been Lost

Should a record owner wish to cancel his or her manufactured home title, but has mislocated their title, they are not required to obtain a duplicate before canceling. Simply print out a copy of the information screen in lieu of the title.

- If the record has been purged, it will have to be researched and rebuilt in the normal manner before cancellation may take place.

All other cancellation procedures will apply.

Cancellation in Conjunction with a Lien Release

Should a manufactured home title be presented for cancellation which reflects a lien on its face, but a proper lien release for that lien is also presented, the title may be cancelled in the normal manner.

- ***Do not*** release the lien. Include the lien release with the paperwork sent to title consultants.

Unsuccessful Application for Cancellation of Title

Oklahoma statutes require that notice be given to the owner and lienholder of a manufactured home on which an **Application for Cancellation** has been applied for, but must be denied due to the existence of an **active lien**.

- Should you receive an Application for a manufactured home on which an **active lien** is reflected, the application is to be **denied**. The title and \$5.00 fee are to be returned to the applicant.

- A **Notice to Owner of the Existence of an Active Lien Upon Application to Cancel Oklahoma Certificate of Title** (Form F.L. 756 B), listing the active lienholder, is to be completed and returned to the applicant.
- A **Notice to Lienholder of Application to Cancel Oklahoma Certificate of Title** is to be completed and forwarded to the lienholder.

Reinstatement of Cancelled Manufactured Home Title

[O.S. TITLE 47 § 1110]

Application for reissuance of an original Oklahoma title to a manufactured home on which the previous Oklahoma title was cancelled due to the home's attachment to real estate may be made by following the process outlined below. Bear in mind:

- This reinstatement process is applicable **only** to manufactured home titles **cancelled due to attachment to real estate** – not Oklahoma titles cancelled due to the manufactured home being titled in another state. The record of a manufactured home cancelled due to real estate attachment will have a notation "**Title Cancelled – Real Estate**" in the **Lessee** field.

If you are uncertain of a manufactured home's eligibility for this reinstatement process, contact the MVD Title section for assistance and direction.

Application for Reinstatement

To apply for reinstatement, the owner is to complete a **Manufactured Home Application for Reinstatement of Cancelled Title** (701-45). As outlined on the form, the applicant is required to provide a title opinion by a licensed attorney. The title opinion must be signed, include their OBA#, and be dated within 30 days of application.

SOK Approval/Issuance of Title

Until further notice, all such applications are to be submitted (mailed or faxed) to the MV Title Consultants for review and approval. No **Form 936** is required. No excise tax is to be collected. A completed form 701-6 is required.

Manufactured Homes on Used Dealers Lots

[RULE 710:60-3-36 & 131] [O.S. Title 68 § 2811] [O.S. Title 47 § 1115]

A manufactured home on a used dealer's lot on January 1 of any year is exempt from Ad Valorem assessment but ***must be titled in the dealership's name and registered for the full year.***

If not registered before February first, beginning February 1, a penalty of \$1.00 per day until the maximum of \$100.00 is reached.

Military Surplus

Effective November 1, 2022, vehicles sold as Military Surplus by the US Government or Allied Forces may be registered for street legal use as a Military Surplus Vehicle. Military Surplus vehicles must have three or fewer axles, be 102 inches wide or less and be no longer than 45 feet. Tracked vehicles such as tanks are explicitly excluded and cannot be registered as a Military Surplus Vehicle. Military vehicles must be less than 35 years old. Once a registered Military Surplus vehicle becomes 35 years old, it will not be able to be renewed. Military Surplus vehicles must meet standard safety requirements such as seat belts. Tracked vehicles, such as tanks, may not be registered as Military Surplus vehicles. Military vehicles may not be used to transport people for hire. Registration is charged at the standard Automobile or Motorcycle rate. Plates will be available in vehicle or motorcycle sizes. A special plate will be issued for Military Surplus Plates and a one-time \$20.00 plate fee will be charged. Collectors may also request a Military Surplus Collector's Personalized plate. In order to be a Collector, they must have at least one other vehicle with active registration. Upon initial application, the Collector is issued a Collector Number. All Collector Plates will be issued with their unique Collector number. There is a one-time \$20.00 Collector's Plate fee.

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.

Motorcycles are issued motorcycle license plates.

Mini-bikes and mini-scooters are ***not*** street legal and are ***not*** to be titled/registered. **[O.S. TITLE 47 § 1151]**. Refer to the **Unconventional Vehicle** section for information relating to off-road (i.e. "dirt bikes") motorcycle titling and registration. Electric Bicycles are not subject to title, registration, driver license, or insurance requirements.

Mopeds

A moped is a motorized bicycle having pedals for aid in propulsion. Mopeds are banned from limited access and interstate highways.

Motorized bicycles are subject to all the provisions of the Motor Vehicle License and Registration Act.

- If sales tax was paid upon purchase, no excise tax should be assessed when titling.
- The applicant must provide proof of sales tax payment, which is to be attached to the title transaction as supporting documentation.

No dealer's license is required to sell mopeds. Mopeds are issued motorcycle license plates.

Motorcycle/Moped Registration Fees

[O.S. TITLE 47 § 1132.6]

<u>Registration Year</u>	<u>Fee</u>	<u>Breakdown</u>
1st through 4th	\$ 99.00	(85.00 + 13.75 additional statutory fees)
5th through 8th	89.00	(75.00 + 13.75 additional statutory fees)
9th through 12th	69.00	(55.00 + 13.75 additional statutory fees)
13th through 16th	49.00	(35.00 + 13.75 additional statutory fees)
17th and over	29.00	(15.00 + 13.75 additional statutory fees)

Effective November 1, 2010, the statutory fees increased from \$5.75 to \$8.75 for motorcycle and mopeds. The \$3.00 increase is apportioned to the Motorcycle Safety and Education Revolving Fund. Off-road motorcycles were **not** included in the increase. The statutory fee increased an additional \$5.00 on July 1, 2017 for most registrations including motorcycles. **The Disabled Veteran special rate of \$5.00 remains.**

Private Trailer

[O.S. TITLE 47 § 1133.3]

At the option of the owner, any utility type trailer or boat trailer, **not being utilized in a commercial capacity**, may be registered for a fee of \$12.00. A private trailer license plate is to be issued, with monthly and yearly decals expiring one (1) year from the date of registration.

- Private trailer plates are for registration purposes **only**. A title is **not** issued.

- If a serial number is stamped on the trailer, it should be used for the VIN on the registration. Otherwise, the Driver License number of the owner should be used.
- Since private trailer registration is optional, delinquent registration fees or penalties are **never** charged.
- Private/Farm Trailer registrants must complete an Application for Private or Farm Trailer Registration (Form 754-3) upon original application for registration. The Affidavit is intended to record the applicant's acquisition of the trailer.

Note: Like a farm trailer, a private trailer may be pulled by any type of vehicle. However, a commercial vehicle pulling a private trailer may be questioned by law enforcement.

Recreational Vehicles or Motor Homes

Recreational Vehicles or Motor Homes means and includes every vehicle which is manufactured, constructed or equipped as a self-propelled home, capable of being operated on the highways, but **shall not include** those vehicles defined in the act as automobiles, motor buses or manufactured homes, nor shall it include those vehicles commonly known and referred to as "campers".

The term, "recreational vehicle", shall include only a vehicle which is permanently constructed and equipped with living quarters, having its own sleeping and kitchen facilities, toilet facilities, including permanently affixed water tanks, holding tanks and toilet, which is propelled by a motor installed thereon and not towed by another motor vehicle but **shall not include** any vehicle of the so called "camper" type from which such living facilities are removable.

Recreational vehicles or motor homes are issued standard **non-commercial** license plates.

Park Model Recreational Vehicles

A Park model recreational vehicle means a vehicle that is:

- Designed and marketed as temporary living quarters for camping, recreational, seasonal or travel use.
- Not permanently affixed to real property for use as a permanent dwelling
- Built on a single chassis mounted on wheels with a gross trailer area not exceeding four hundred (400) square feet in the setup mode
- Certified by the manufacturer as complying with standard A119.5 of the American National Standards Institute, Inc.

Original Title Transaction

In addition to a standard Application for Title form 701-6, the applicant must review and complete a Park Model RV Application for Title/Registration (Form 701-4. Copy attached), confirming their vehicle satisfies the statutory definition requirements. Review the titling documentation submitted for any information that would contradict those criteria — i.e. size of unit. If no contradiction, the vehicle may be titled as a Park Model RV, by selecting "Park Model" as the Registration Class. Choose "PM" as the Body Type. Issue a non-commercial plate.

Existing MH Transaction

An applicant wishing to change the title and registration status of their existing Oklahoma-titled manufactured home to a Park Model RV must provide a completed Park Model RV Application for Title/Registration (Form 701-4), including the County Assessor certification section. As noted on the form, the Assessor's office in the County in which the manufactured home has been located must attest the vehicle meets the criteria to be designated as a Park Model RV.

Upon presentation of the completed Form, contact MVD Title for confirmation and changing of the Attribute on the record to allow issuance of a Duplicate Title transaction (if same owner) - or Transfer Title; Add Lien; etc. if the classification change is being made in conjunction with one of those types of title transactions. A new certificate of title must be issued - and paid for - when changing from a manufactured home to a Park Model RV classification. The new title will reflect a Park Model body type. Register the vehicle from the current date forward at the standard noncommercial rate, issuing a standard noncommercial plate.

Please note, a Form 701-4 is required only when *initially* establishing the vehicle as a Park Model, in the scenarios outlined above. Once established and titled as a Park Model RV, registration renewal and future title transactions may be processed in the normal fashions. Park Model RVs are recreational vehicles registered at the standard noncommercial rate and assessed standard vehicle excise tax. As of Nov. 1, 2016, Park Model RVs are not to be titled or registered as manufactured homes.

Rentals

Rental Trailers

[O.S. TITLE 47 § 1102 & 1133] [RULE 710:60-3-95]

Rental trailers are all small or utility trailers or semitrailers constructed and suitable for towing by a passenger automobile and designed only for carrying property, when said trailers are owned by, or in the possession of, any person engaged in renting/leasing for intrastate and/or interstate use. Permanent rental trailer plates are to be issued. The initial registration fee and renewal procedures are identical to commercial trailers.

Rental Vehicles

[O.S. TITLE 47 § 1120.1] [RULE 710:60-3-111]

Light trucks (pickups, vans, sport utility vehicles) are eligible for rental designation. Larger trucks (*8,000 lbs. and over*) utilized in a rental capacity must register commercially and are not eligible for **the rental registration rate**.

Such vehicles, rented without drivers on a daily basis, are entitled to a special rental vehicle registration rate of \$36.00 for the initial registration and \$21.00 for rental registration renewal.

An **Affidavit for Title/Registration of Rental Vehicles (SOK Form 722)** must be completed upon **every** registration (original and renewal) of a rental vehicle. A Rental Tax Permit Number (STLP Number) **must** be submitted to qualify for rental registration and is to be listed on the affidavit where indicated. The affidavit is to be attached to the SOK copy of the registration and submitted in the semi-monthly report.

Rental trucks registered commercially (*8000 lbs. and over*) are not required to show proof of a Rental Tax Permit. However, the completion of the **Affidavit for Title/Registration of Rental Vehicles (SOK Form 722)** is still required. Enter “N/A” in the **Rental Tax Permit Number** and **Issued in the Name of** areas of the form.

Rental Vehicle Titles

[RULE 710:60-5-58]

Passenger vehicles acquired by rental companies, not to be rented to the same individual for more than ninety (90) days, may be **registered and titled** by the rental agency. When an excise exemption of “rental” is chosen, the title will be branded as type “**Rental**”.

- Rental titles and rental registration apply **only** to passenger vehicles, pickups, vans and sport utility vehicles. Larger trucks (i.e. over 8000 lbs.) utilized in a rental capacity qualify for rental titles.

An **Affidavit for Title/Registration of Rental Vehicles (SOK Form 722)** **must** be completed upon **every** title transaction of a rental vehicle. A Rental Tax Permit Number (STLP Number) **must** be submitted to qualify for rental status and is to be listed on the affidavit where indicated, **except** rental trucks 8000 lbs. and over. The affidavit is to be attached to the SOK copy of the title and/or registration transaction receipt and submitted in the semi-monthly report.

Rental trucks with a combined laden weight of 8000 lbs. and over are required to submit an affidavit confirming use as a rental vehicle. However, they are not required to have a rental tax permit number as they are statutorily exempt from rental tax.

Effective November 1, 2022, Rental Vehicles will not be subject to Serial Inspections. Furthermore, Odometers on Rental Vehicles will be marked Exempt. This exemption does not apply to Rental Trailers or Rental Commercial trucks over 8,000 lbs.

If a rental company **chooses** to pay excise tax at the time the vehicle is titled, the rental company will still qualify for the rental registration fee. In that situation, a rental title will **not** be required.

In the event a new or used dealer applies for a rental tag on a vehicle, the dealer is indicating the vehicle is in a rental fleet. *As a result, the licensed dealer excise tax and registration exemptions no **longer** apply – rental vehicle procedures apply.*

- The dealer must transfer title and pay excise tax, or obtain a rental title, and register the vehicle (rental).
- The subsequent transfer of the rental vehicle is subject to the statutory requirements *regardless* of whether the vehicle is new or used.

Note: When a rental title is transferred to a franchised new motor vehicle dealer of the same line/make, the new motor vehicle dealer is not required to get a title in the name of the dealership. The dealer may reassign the rental title.

RENTAL VEHICLES PRIOR TO 9/1/91

Prior to September 1, 1991, titles issued for rental vehicles were branded "non-transferable".

Rental companies with "non-transferable" titles are not required to turn those titles in for a "transferable" title.

If a "non-transferable" title was assigned **after** the one (1) year time period, the transaction can be completed.

Inquiries relating to rental taxes should be directed to Service Oklahoma Account Maintenance Division.

Rental Vehicles Excise

[O.S. TITLE 68 § 2105] [RULE 710:60-7-3]

Vehicles acquired by rental companies, not to be rented to the same individual for more than ninety (90) days, are exempt from the payment of excise tax, **provided** the vehicles are not placed under any type of lease agreement. To be entitled to the excise

tax exemption, a Rental Title must be issued, upon submission of a properly completed **Affidavit for Title/Registration of Rental Vehicles (SOK Form 722)**.

Larger rental trucks (8000 lbs and over) are eligible for the rental title and excise tax exemption. No proof of a rental tax permit will be required. The Rental Affidavit must be completed. Enter N/A in the **Rental Tax Permit Number** area of the form.

*Payment of excise tax **does not** exclude payment of rental tax on rental vehicles. Rental tax is assessed on the basis of rental fees collected.*

If the vehicle is sold less than one (1) year from the date of issuance of the rental title, the rental company is required to pay excise tax (based on the purchase price paid by the rental company), plus a twenty percent (20%) penalty on the excise tax, before transferring ownership of the vehicle, unless the vehicle is transferred:

- To the vehicles manufacturer or its financing company; or
- To a franchised dealer of the same line/make of the vehicle; or
- As a vehicle in a salvage condition (salvage or junk title).

Contact MV Audit for assistance with this additional tax assessment entry.

STANDARD TITLES

A rental company may choose to pay excise tax and receive a standard (not Rental) title.

- When issued a standard title on a rental vehicle, a rental company is not subject to the one-year ownership assignment restrictions outlined above.
- The rental company would, however, still be entitled to the rental vehicle registration rate.

Special Mobilized Machinery

[O.S. TITLE 47 § 1129] [RULE 710:60-3-202]

Special mobilized machinery are **special purpose** machines or devices, either self-propelled or drawn as trailers or semitrailers, which derive **no** revenue from the **transportation** of persons or property, whose **use** of the highway 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. In other words, SMM is transported to a site and then set up to perform its primary function.

*Trailer mounted **amusement rides** are considered Special Mobilized Machinery and are subject to the applicable SMM registration fee and **standard** (not reduced \$10.00 cargo-carrying trailer) excise tax.*

Qualification

Once the vehicle or device has been determined to be special mobilized machinery (SMM), it is required to have a qualification certificate (authority) before any registration can be issued.

- The fee for a qualification certificate is \$25.00
- The qualification certificate remains valid until ownership changes, at which time a new qualification certificate must be purchased.
- *LO issuance of a Qualification Certificate will, in most instances, require an accompanying registration or temporary permit transaction. LO fees are derived from that subsequent transaction, as well as the corresponding title, if applicable. There is no statutory provision for an additional LO fee solely for issuance of an SMM Qualification Certificate.*
- *Should an SMM owner indicate they wish to register the unit proportionally (IRP), they are to be referred to the OK Corporation Commission.*

SMM Qualification Certificate Inquiry Screen

The Permit Activities List under “Permits and SMM Certificates” allows for inquiry of the SMM Qualification Certificates by VIN of the SMM unit.

When located, the system will display ownership and vehicle information, as well as the issue date of the Certificate.

Titling and Registration

Motor license agents may title and register SMM.

- The qualification certificate number is to be entered during the registration process. The qualification certificate number is 10 digits preceded by “SMQ”.
- SMM is registered on a **calendar** year basis to **expire in December**.
- The fee for a full year registration is **\$561.00**. Machinery purchased during the calendar year will be **prorated quarterly**.

- On **February 2**, the Special Mobilized Machinery **renewal** registration fee **doubles** (penalty of \$550.00 is due). However, there is no registration penalty assessed upon the **initial** (new or used) registration of SMM in this state.
- SMM machinery is not subject to the Federal Heavy Vehicle Use Tax.
- **Truck mounted** (self-propelled) SMM receives a commercial truck tag, is subject to tire recycling fees (when applicable), and must be inspected if coming in from out-of-state.
- The Qualification Certificate is to be given to the taxpayer, to be carried in the SMM unit. No printed copy of the Qualification Certificate need be retained by the agent.

Renewal of an SMM Registration

- New Qualification Certificates will be issued to replace the old type (issued by SOK Cashier) as existing SMM registrations are renewed. Although the old type (5 digit) Certificates remain valid until ownership of the unit changes, over time, they cannot be located in the system and must be replaced with the new type. No additional fee is due for the new Qualification Certificate in this situation, in that a new format Certificate and number is simply being generated as a replacement for the old style Certificate. The system will calculate the \$25.00 fee for a new certificate, therefore you should contact MV Audit for a fee adjustment if you need to replace a 5 digit Certificate.
- During renewal the existing SMM Certification number (with the exception of the old 5-digit certificates) will be shown. The VIN and Owner(s) corresponding to that Certification number will also be displayed. Review and verify that that is the correct Certification number for that VIN and the owners have not changed.
- If ownership of the unit has changed since that existing Qualification Certificate was issued, the new owner **must** apply, and pay for, a new Certificate. In that event, the transaction should be processed as an original SMM transaction (refer to previous section).
- If a Certificate number is entered but cannot be verified, an error message will display. Unless existence of a valid Qualification Certificate for that SMM unit can be confirmed, either new or old format, a new Certificate must be issued, at a cost of \$25.00.

Change of Ownership of a Currently Registered SMM

Should ownership be transferred of a currently registered SMM during the course of a calendar year, the new owner **must** obtain a \$25.00 Qualification Certificate in their name, unless – for truck mounted only – the new owner changes to another registration classification at time of transfer.

Issuance of a Duplicate Qualification Certificate to an Oklahoma Titled Unit

A SMM registrant may request a replacement copy of their Qualification Certificate for a particular unit.

- Although Oklahoma titled SMM units are not eligible for the 30-Day SMM Temporary Permits, replacement Qualification Certificates are generated from the Permit Activities List under "Permits and SMM Certificate".
- Only new format Qualification Certificates, issued on/after 4/3/12, will be available in the system file and, therefore, subject to the above replacement copy generation process.
- **Trailer mounted** SMM receives an expiring commercial trailer plate, to be renewed each year with the appropriate decal, for an annual fee of **\$561.00**. The pulling unit (truck tractor) need be registered only for the weight of the truck, **unless** pulling loads other than the trailer mounted SMM during the registration period, in which case it should be registered for the appropriate laden weight of those other loads.
- SMM **does not** qualify for a 72-Hour Permit. Refer to Special Mobilized Machinery Temporary Permits for information on units registered in another state.

Once a special mobilized machinery registration has been issued, refer the taxpayer to the Department of Public Safety, Size and Weights Section at (405) 425-2390 for information and acquisition of any needed permits.

Excise Tax Assessment

All Special Mobilized Machinery, truck and trailer mounted, is assessed standard excise tax, based upon the purchase price / taxable value.

- Trailer mounted special mobilized machinery is not classified as "a cargo carrying trailer" and, therefore, **does not qualify** for the **\$10.00** cargo carrying commercial trailer excise tax rate.
- Truck mounted special mobilized machinery is **not** registered on the basis of laden weight and, therefore, **does not qualify** for the **\$10.00** excise tax rate allowed heavy weight commercial trucks (registered at 54,001 pounds or more).

Transfer of Ownership

The seventeen dollar (\$17.00) transfer of ownership fee is due when transferring the ownership of special mobilized machinery, both truck and trailer mounted.

Special Mobilized Machinery in Storage

When **truck mounted** special mobilized machinery is in **storage**, the registrant has the option of changing to a standard commercial truck registration and registering for **the weight of the vehicle only**.

- Once the truck is returned to service, the registrant may change back to SMM, registering for the remaining quarters of the year at the Special Mobilized Machinery rate.

Trailer mounted special mobilized machinery is **always** classified as SMM and assessed an annual registration fee of \$561.00, *regardless* of whether the unit is in use.

Special Mobilized Machinery Temporary Permits

[O.S. TITLE 47 § 1129 (c)]

Special Mobilized Equipment (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 for a fee of \$69.00 (+ \$25.00 Qualification Certificate, when applicable).

Unless the registrant has a Qualification Permit on file for that vehicle from a previous calendar year, the system will add a \$25.00 SMM Qualifying Certificate fee to the transaction, which will appear on the permit receipt. The Qualification Certificate will print during receipting and is to be given to the registrant.

- *All SMM registrants should be advised to contact DPS Size & Weights Division (405/425-7012) for information on any needed road-use permits.*

Taxicabs

[O.S. TITLE 47 § 1134.1] [RULE 710:60-3-111]

Taxicabs are vehicles for hire, designed to carry not more than ten (10) people.

Taxicabs are licensed by cities or the Corporation Commission. Proof of licensing is required for original and renewal registration. Proof = Municipal licenses from the city or "For Hire Carrier License" issued by OCC. *A photocopy of the license must be included, behind the registration, in the semi-monthly report submitted to SOK.*

If the license is in a name other than the vehicle record owner, documentation from the licensee substantiating the vehicle is operating as a taxicab under the authority granted the licensee will also be required. Documentation may be a letterhead statement from the company, identifying the vehicle and stating it is operating as a taxicab under their operating authority.

- The annual registration rate is **\$36.00**. A taxicab license plate is to be issued.

An insurance verification form is **not** required when registering a taxicab.

Trailer-Exempt

Statutorily, a utility trailer purchased for non-commercial purposes is not required to be titled. However, a city, county, public school, or tax exempt license plate cannot be issued without a titling document. To accommodate the need for a title, utilize the registration class “Trailer – Exempt”.

Trailer Toters

[RULE 710:60-3-96]

A trailer toter is a vehicle specifically adapted and used for pulling manufactured homes.

- The **minimum** annual registration fee is **\$106.00**, regardless of the vehicle classification as either a truck or tractor and regardless of the age of the vehicle.
- A trailer toter is not registered for both the weight of the vehicle and the manufactured home. The manufactured home is **taxed in its own right** either by registration or assessment.

Trailer toters are to be issued truck tractor license plates.

Travel Trailers

[O.S. TITLE 47 § 1-181.1 & 1102] [RULE 710:60-3-70]

A travel trailer is 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, by statute, exceed forty (40) feet in length (including hitch or coupling) or eight (8) feet in width.

Travel trailers are issued a standard non-commercial plate.

Establishing Value of Travel Trailers and Motor Homes (FDP)

Motor Home and travel trailer pricing information is **not** included in the computer price valuation program. As a result, price acceptability must be determined through the vehicle pricing process.

Pop-Up Tent Trailers

[O.S. TITLE 47 § 1102]

Since May of 1988, pop-up tent trailers have been classified as travel trailers. Prior to that date, they were not required to be titled or registered. As a result, special provisions are made for such trailers which have never been titled and **not had a change of ownership** since the law change.

Pop-up tent trailers which have never been titled and registered as a travel trailer, **and** have **not had a change of ownership since May 24, 1988**, are to be assessed the **current and one (1)** back year's registration.

1. The registration expiration is to be established as one (1) year from the date of registration application.
2. The back year **with** penalty is to be collected on an additional tax transaction receipt.
3. **Excise tax is not to be assessed.**

Pop-up tent trailers purchased **since May 24, 1988**, regardless of whether they have ever been titled and registered, are to be assessed **all** taxes, fees and penalties in the normal manner.

Pop-up tent trailers are to be issued standard non-commercial license plates.

Unconventional Vehicles

(All Terrain Vehicle, Off-road Motorcycle, Utility Vehicle, Mini-Truck, Low and Medium Speed Electrical Vehicles)

[O.S. TITLE 47 § 1102; 1105; 1107.2; 1151.3; 1151.4] [RULE 710:60-3-140 THRU 142]

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. As of July 1, 2008, utility vehicles were added to these titling and registration requirements.

"All-terrain vehicle" means 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."

For this purpose, **Off-Road Motorcycles** are defined under O.S. Title 47 § 1102 as:

"Any motorcycle, as defined in Section 1-135 of this title, when such motorcycle has been manufactured for and used exclusively off roads, highways and any other paved surfaces"

- In this context, Off-road Motorcycles = "Dirt Bikes". Small street/sidewalk mini-motorcycles or scooters are **not** included.

For this purpose, **Utility Vehicles** are defined as"

“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”

If the vehicle does not qualify under the statutory criteria (i.e. a golf cart, go cart) – it is not to be titled and registered.

Recreational Off Highway Vehicles

Recreational Off Highway Vehicles are not subject to titling or registration and are defined as:

"Recreational off-highway vehicle" means a vehicle manufactured and used exclusively for off-highway use, traveling on four or more non-highway tires, having non-straddle seating and which is steered by a steering wheel and being sixty-five (65) inches or less in width."

Only off-road vehicles meeting the definition of ATV, Utility Vehicle or Off-Road Motorcycle are subject to titling and registration. No unique titling and/or registration provisions applicable to such vehicles was included in the legislation. For titling and registration purposes, Recreational Off-Highway Vehicle falls within the statutory definition of Utility Vehicles and should be treated as such.

Registration Fee Assessment, Decal Entry

A registration fee of \$11.00 is assessed upon issuance of every original or transfer title to an ATV, ORM or UV. There is no registration renewal.

- An ATV decal is to be issued. No license plate is issued. The decal is to be affixed to the front of the ATV/ORM/UV, or the front fork of an ORM.
- Neither insurance verification, or entry of the owner's driver license or FEI information is required when registering an ATV, ORM or UV.
- No registration renewal is required (by that owner). The \$11.00 registration fee is assessed again upon any transfer of ownership.
- For a lost/stolen/mutilated decal, the replacement fee is \$4.00.

Exceptions and Optional Registration

- Licensed Motor Vehicle Dealers are exempt from the ATV/ORM/UV titling and registration requirements, with the exception of having to title (only – no registration required) any used ATV/ORM/UV acquired from out of state or acquired by means of a transfer document (i.e. bill of sale) other than an Oklahoma title. Refer to **ATV/ORM/UV Dealer Assignment Guidelines**.

- ATV's and ORM's acquired prior to July 1, 2005, and Utility Vehicles acquired prior to July 1, 2008, may be titled and registered at the owner's option. No penalty or taxes would be assessed.
- Upon completion of an off-road registration and form 754-UTV, a UTV may be registered as street legal. If registered for street use, it may not be used on highways. The affidavit must be filled out annually. The UTV is subject to all registration fees and penalties. Registration cannot be returned to off road unless street legal registration is current.
- A 5 day temporary permit may be issued to out of state street legal UTVs with a completed affidavit and proof of insurance.

Procedures, Documentation, Information Not Required

The following ***do not*** apply to ATV/ORM/UV's:

- Salvage / Rebuilt / Junk title issuance or procedures (only standard type titles will be issued)
- Odometer disclosure requirements
- Out of state vehicle V.I.N. / odometer inspection & Declaration of Damage or Theft
- Liability insurance verification
- Submission and entry of driver license number / FEI number of owner
- Transfer of ownership registration fee & Tire Recycling Fees

Titling Documentation

As ATV's and ORM's have not been required to be titled or registered in Oklahoma in the past, ownership documentation will often be limited. As a result, the documentation requirements are unique and less restrictive compared to other types of vehicles.

I. New ATV or ORM Purchased on or after 7/1/05 and Utility Vehicles Purchased on or after 7/1/08:

- ❖ A properly assigned MSO and dealer invoice (to establish purchase price). If no MSO was issued, a dealer's invoice or sales contract will suffice.
- ❖ Completed **Application for Oklahoma Title (701-6)**. A tax stamp is *not* required to be affixed, pursuant to Title 68, §5301.

II. All Other ATV's, ORM's or Utility Vehicles:

Utilize assigned title/MSO, ***if available***. If not:

- ❖ If an original title, a completed **Application for Oklahoma Title (701-6)**. The Declaration of Damage or Theft and Vehicle Inspection sections are **not** to be completed. An MV Tax Stamp is required, if sold by an OK dealer.
- ❖ If changing ownership, either a bill of sale listing the purchase price, or a completed **Declaration of Vehicle Purchase Price (Form 722-1)**

Chain of Ownership Not Required

With agricultural permit holders having been exempted from ATV/ORM titling requirements prior to 7/1/08, there will be breaks in title chains of ownership. For example, a non-permit holder may title an ATV, then sell it to a permit holder, who does not obtain title. When the permit holder subsequently sells the ATV, he/she may do so by means of a bill of sale. Under that scenario, there will be no record in our system of the permit holder's ownership.

- As a result, there is **no** requirement that an assigned Oklahoma title must be presented to transfer ownership of an ATV/ORM, even when an Oklahoma title record created prior to 7/1/08 and reflecting a previous owner exists. However, if the title record was created on/after 7/1/08 an assigned title must be presented, as all changes of ATV/UV/ORM ownership after that date require titling.
- Neither is there any requirement that a bill of sale "chain of ownership", tracing back to a previously issued Oklahoma title, be established.

Lien Filing

Lien filing procedures on ATV's, ORM's and UV's are very similar to vehicle lien filings, with the exception that ATV/ORM/Utility Vehicle liens may be filed with only the ownership documentation described on the previous page.

- When filing a lien on an ATV/ORM/UV, a title must be issued to complete the process. When filing a lien on an assigned MSO or title, normal procedures may be followed (i.e. Lien is filed and documents normally returned to the lender for forwarding to the purchaser).
- When filing a collateral lien (no change of ownership) on an ATV/ORM/UV that has never been titled in OK., the lien filing fee + title fee + ATV/ORM/UV registration fee will be due at time of lien filing. The registration fee is due, as this filing constitutes the initial titling of the ATV/ORM/UV in OK.
- However, when issuing an add/release lien title to an ATV/ORM/UV that has an existing OK title, no registration fee is due. The registration is not due, as it is neither the original title issuance, or transfer of title.

Excise Tax Assessment

Excise tax on new and used ATV's, ORM's and UV's is four and one-half per cent (4.5%) of the actual purchase price (excluding trade-in) presented by the purchaser. That rate will key off entry of class code.

- The minimum/maximum taxable value guidelines (i.e. within 20% of average retail) **do not** apply to ATV's, ORM's and UV's.
- The price **as presented by the purchaser** will be utilized. The price from either a bill of sale or a **Declaration of Vehicle Purchase Price** (Form 722-1) is to be utilized.
- The **minimum** ATV/ORM/UV excise tax amount is **\$5.00**.
- Other than the special exemption outlined below, standard vehicle excise tax exemptions (family, etc.) will apply.
- Penalty is the same as for other vehicle.

Agricultural Permit Holder Excise Tax Exemption

ATV's and ORM's owned or purchased by holders of agricultural exemption permits issued pursuant to 68 O.S. § 1358.1 are **exempt** from titling and registration requirements until 7/1/08. Until that date, permit holders have the option of titling and registering their ATV's or ORM's, **exempt** from the assessment of excise tax. Agricultural permit holders will be subject to titling/registration of ATV's/ORM's/UV's obtained on or after 7/1/08, although the excise tax exemption will remain in effect.

- To exempt excise tax to a permit holder, a current permit, in the name of the ATV/ORM/UV owner, must be presented.

Agricultural Permit Holder Excise Tax Exemption Prior to 7/1/2008

Agricultural permit holders were exempt from ATV/ORM/UV titling and registration requirements for purchases prior to 07/01/2008. If a permit holder **chooses** to register his/her ATV /ORM/UV that was acquired prior to that date, **no** excise tax is to be assessed (upon presentation of his/her permit) - only title and registration fees. Neither is delinquent registration penalty due, as the registration is optional in this case.

Mini Trucks

[O.S. TITLE 47 § 1102;1105;1151.3]

Effective November 1, 2008, all vehicles meeting the description of a "Mini-Truck" must be titled and registered.

For this purpose, **Mini-Trucks** are defined as:

“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.”

With the exception of titling documentation (see below) Mini-Trucks will be handled procedurally in the same manner and with the same requirements as the corresponding truck type (i.e. Noncommercial; Commercial; Farm Trucks).

Titling Documentation

1. **New Mini-Trucks Purchased on or after 11/1/08**

- A properly assigned MSO and dealer invoice (to establish purchase price).
- Completed **Application for Oklahoma Title (701-6)**. If sold by an OK dealer, a \$3.50 MV Tax Stamp must be affixed.

2. **All Other Mini-Trucks:**

Utilize assigned title/MSO, if available. If not:

- If an original title, a completed **Application for Oklahoma Title (701-6)**. An MV Tax Stamp is required, if sold by an OK dealer.
- If changing ownership, a bill of sale listing the V.I.N. and purchase price. If no price is listed, a completed **Declaration of Vehicle Purchase Price (Form 722-1)** is required.

Note:

New and used motor vehicle dealer guidelines apply to Mini-trucks sold by dealers **on or after 11/1/08**. Sellers of new Mini-trucks must hold a new dealer license for that franchise. Only licensed used motor vehicle dealers may reassign ownership. \$3.50 MV tax stamps must be affixed, *when applicable*.

Low Speed Electrical Vehicles

[O.S. TITLE 47 § 1102]

Low speed electrical vehicles may be registered at the **option** of the owner. To be eligible, the vehicle must meet the following statutory definition **and** all listed safety criteria.

The term “low speed electrical vehicle” means any four wheeled electrical vehicle that is powered by an electric 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.

The referenced federal safety standards require the following:

1. Headlamps
2. Front and rear turn signal lamps
3. Tail lamps
4. Stop lamps
5. Reflex reflectors on each side and rear of vehicle
6. Parking brake
7. Windshield meeting federal standards
8. Exterior mirror on driver's side and another mirror either exterior on passenger side or interior
9. Conforming V.I.N. (17 characters and in compliance with federal guidelines)
10. Seat belts meeting federal standards

Vehicles meeting ***all*** of the above requirements ***may, at the option of the owner***, be titled and registered upon presentation of proper titling documentation (MSO or out of state title and insurance verification). If such ownership documentation is not available, contact the Title Section for assistance. Low speed electrical vehicles may be registered as noncommercial vehicles. When qualified, they may also be registered as a commercial or farm vehicle.

- Such vehicles are exempt from odometer disclosure requirements. Standard excise tax, based on the purchase price, is to be assessed. If sales tax was previously paid, the registrant may apply for a sales tax refund.
- No delinquent penalties are to be assessed on such vehicles, as the titling/registration is optional.
- VIN verification (not the odometer portion) inspections apply when entering from another state.
- Tire recycling fees should be collected.

Medium Speed Electrical Vehicle

[O.S. TITLE 47 § 1102]

Effective June 2, 2008, any vehicle meeting the following criteria is required to be titled and registered.

“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.

Titling and Registration Guidelines

- Vehicles may be registered as noncommercial vehicles. When qualified, they may also be registered as a commercial or farm vehicle.
- They are subject to regular excise tax, based on the purchase price. If sales tax was previously paid, they may apply for a refund of the sales tax through the Taxpayer Assistance Division of Service Oklahoma.
- Liability insurance requirements apply
- Standard lien filing processes apply
- Tire recycling fees are to be assessed, when applicable
- V.I.N. verification (not the odometer portion) inspections apply when entering from another state.
- Odometer disclosure requirements do not apply to these vehicles.

Note:

Additional requirements must be met before the vehicle can be operated on the roadways of Oklahoma. Advise taxpayer to contact law enforcement for those requirements prior to operation

Chapter IV: Special License Plates

Special License Plates

[O.S. TITLE 47 § 1135] [RULE 710:60-3-150]

Effective January 1, 2022, special and personalized plates will no longer be issued as secondary registration. Any special plates issued will replace the standard plate as the primary registration. At the time of renewal, any vehicle that currently has a primary plate and one or more secondary plates will be consolidated and the customer will select one plate to retain as their primary registration. Any plates transferred to a new vehicle, either as a secondary plate transfer or as part of a title/registration will consolidate registration on the new vehicle. If a special plate is chosen for consolidation, fees will be equal to the price of the special plate and the standard registration fee. For information on specific special plates, refer to the Special Plates Catalog.

Plate Ordering

Orders for special plates may be accepted at any time during the year. **However**, for those special plates that expire in December, the special plate fee is **not** prorated and is valid only for that application year. Four (4) months processing time should be allowed for plates that are custom made and six (6) weeks allowed for numbered plates and renewals. Effective January 1, 2022, the standard plate will remain the primary registration until the time the special plate is issued by SOK. Once the customer receives their special plate, it will be their responsibility to return the previous standard plate to the SOK or their tag agency. The expiration date of the new specialty plate will be the current expiration of the primary registration.

Confirming Eligibility

As noted above, some special plate types are available to any applicant, while others are limited only to those who qualify. Some eligibility requirements apply only to the original registration application, while others apply to every renewal. All requirements are outlined in the Special Plate Catalog.

- *It is the LO's responsibility to ensure all eligibility requirements, when applicable, are satisfied and to ensure the required documentation is surrendered and forwarded to SOK.*

Questions regarding special plate eligibility should be directed to the MVD Accounting Section.

Minimum Issuance Requirement

Plates authorized *on or after* July 1, 2004 (*unless statutorily exempted*) are subject to a minimum issuance requirement. Before any such plate is actually developed and issued, the Commission must have on file within one hundred eighty (180) days of the

effective date of the plate authorization, at least one hundred (100) prepaid applications. If insufficient applications are received within that time frame, the plate will not be issued and all application fees will be refunded. Only plates that have satisfied minimum order requirements are listed in this Special Plate Catalog.

- The minimum application requirement does **not** affect LO acceptance or processing of special plate applications in the manner **until** such time as a specific plate(s) is(are) discontinued. In that event, all LO's will be advised to no longer accept applications and/or renew the affected plate(s).

Insurance Verification

Effective January 1, 2022, insurance will be required on the renewal of all plates that are not exempt insurance (ie commercial trailer) and the \$1.50 should be charged.

Special Plate Applications Processed only by MVD

The following special plate applications may be processed **only** by the MVD Special Plate Section:

Amateur Radio	Personalized (<u>Any Type</u>)	Physically Disabled Special Plate
Indian Tribal	Military Multi-Decoration	Vintage
Congressional Medal of Honor		

Of the above, LO's may process renewals **only** on Personalized, Indian Tribal, Physically Disabled, Amateur Radio and Military Multi-Decoration. LO's **cannot** process either originals **or** renewals on Vintage or Medal of Honor.

House and Senate plates may only be handled through MV Administration.

Original Applications

Other than the previously noted exceptions, LO's may accept completed applications, process and receipt the order for special license plates, *after confirming eligibility, when applicable.* MV Special Plates will complete the order and mail to the taxpayer.

Special Plate Renewal

All special plate renewals require either a completed renewal application form, or completed renewal notice. The completed renewal application form or notice is to be retained by the motor license agent.

Certain special plates require proof of eligibility upon each renewal, or only renewals made by certain applicants (i.e. non-retirees). Many require qualification only upon the initial application. Qualifying requirements (if any) for all plate types and when they apply are outlined in the Special Plates Catalog.

Effective January 1, 2022, at the time the first plate is eligible for renewal, consolidation will be required. If a special plate is chosen for consolidation, it will retain its expiration month and will either retain the current year expiration, or be renewed for one year. A prorated rate may be charged for the difference in expiration for the standard registration. As a result, the standard registration will no longer be required to be current in order to renew and consolidate a special plate.

Once a special plate has been consolidated and selected as the primary registration, failure to renew for at least one year will cause the special plate fee to be charged twice.

Replacement Special License Plate

LOST, STOLEN OR MUTILATED (LSM)

LO's may accept applications for replacement (lost, stolen or mutilated) special license plates. If a special plate is the primary registration and requires a replacement that is not in inventory, a standard plate will have to be issued until such time as the replacement plate can be issued by SOK. The LSM fee will cover the standard plate. A new plate will have to be ordered, paying the specialty plate fees.

- The applicant is to complete and submit an Affidavit for Replacement Tag (form 797D).
- The total cost will be \$12.00 (9.00 replacement fee +3.00 MV plate mailing fee).

Mail the completed Affidavit directly to the Accounting Section.

REPLACEMENT SPECIAL LICENSE PLATE DECAL

If the *special plate decal* is lost, stolen or mutilated, agents may issue a replacement decal.

An Affidavit For Replacement Tag/Decal/Annual Boat Decal To Be Used For Lost, Stolen or Mutilated Item Only (SOK Form 797D) is to be completed by the applicant.

Personalized Plate Availability

Motor license agents may confirm the *potential* availability of a particular plate. Special plates are available on a first come, first served basis. A plate that is available at the time it is *checked* on the computer may be taken by the time an application is **received** by the Accounting Section.

Plates cannot be reserved until the paid application is received by the Accounting Section. Any plate that appears on the computer screen, regardless of expiration date, is **not** available to anyone other than the owner of the special plate.

- All plates will be issued in standard block letters, with no punctuation or symbols, except a hyphen.
- No special plate can be issued which **conflicts** with the standard license plate numbering system **or** with another special plate.
- *Plates considered offensive to the general public will **not** be issued.*
- The standard Oklahoma license plate for the vehicle **must** be current at the time the special plate is issued/renewed.

Special Plate Transfer

Motor License Agents **may transfer** most special plates to another vehicle.

To transfer a plate, the applicant **must** submit a completed **Request To Transfer A Special License Plate (SOK Form 783-A)** or a copy of the registration for the new vehicle, along with a request listing the alphanumeric characters on the special plate and appropriate remittance.

Special Plate Transfer with Plate to Owner

Effective January 1, 2022, an unconsolidated specialty or personalized plate transferred to a different vehicle will transfer separate of any other plates on the initial vehicle. At the time of transfer, registration will be consolidated on the new vehicle. The registration on the new vehicle must be current in order to transfer. The transferred plate will take on the expiration date of the new vehicles previous primary registration. The registration will not consolidate at this time on the prior vehicle. A new specialty plate will be due at time of transfer in lieu of ordering a new plate. If the registration has already been consolidated on the original vehicle, plates cannot be transferred as part of a secondary transfer. They can only be transferred as part of a title/registration.

Late Renewal of Special Plate Registrations

No registration renewal penalty is assessed on those special plates for which fees are **in addition** to the standard registration. However, if the special plate has been consolidated and the plate has been expired for more than one year, two special plate fees will be charged.

Penalty **does** apply to late renewal of those special rate plates for which fees are *in lieu* of the standard registration.

- Penalty begins to accrue at \$1.00 per day the 1st day following the renewal grace month and continues until the maximum penalty amount is reached (registration fee - \$100.00).

Motor License Agent Fee

For processing special license plate applications (original or renewal), LO's may retain the normal registration transaction fee, plus insurance processing fee (*if applicable*) and any additional mailing fees ***other than the cost of mailing the plate to the taxpayer***, which is a cost incurred by MVD. After consolidation, agents will continue to retain all fees at the same rate.

For information on specific Special Plates, refer to the [Special Plates Catalog](#).

Single Plate

Effective January 1, 2022, Oklahoma will convert to a single plate model of registration. Any vehicle with two or more plates on a single vehicle will consolidate to one plate upon the first renewal of the year. The customer will select which plate and complete form 783-C to select their plate. This form must be completed for all consolidations. Expiration date will be based on the plate selected. If the standard plate is selected, it will retain its expiration month and consolidation will occur at the time of standard plate renewal. If a specialty plate is chosen and it is in its renewal window, it will be renewed for a year and the standard registration will be prorated to bring it current with the special plate expiration. If the special plate is selected and the standard plate is the one in the renewal window, the standard registration will be prorated to bring it to the current special plate expiration.

Ex: Standard expires in Jan 2022, Special expires in August 2022. Consolidation would occur in January. If customer selects standard plate, it would renew primary through January 2023. If customer selects special, it would charge a prorated primary registration through August. Customer would then renew special plate in August.

Ex 2: Standard expires in October 2022, Special expires in February 2023. If the customer wants to select the standard plate, they will not be able to renew and consolidate until October. If they select the special plate, consolidation will occur in February. The special plate will be renewed through February 2023, a prorated

registration will be charged to bring the standard registration current through February 2023.

In all instances, once the customer has consolidated, they must display only the selected plate on the vehicle. The customer must either return all other plates to the tag agency or SOK, or else they will be liable for anything that happens with the plate going forward (ex: turnpike charges). If they order a new special plate, it will be consolidated to the new plate at the time it is issued by SOK. Once they receive the new plate in the mail, they should return the standard plate to their tag agency or SOK. A new special plate will be given the expiration date of the standard plate unless it is a fixed plate with a December expiration.

If a vehicle has not yet been consolidated, the special plates can be transferred independent of each other. (Ex: if a vehicle has two different special plates, they can be transferred to two different vehicles). Once a vehicle has been consolidated, all other plates on the vehicle are canceled. A consolidated special plate can be transferred to any vehicle that allows that plate type. However, if the base registrations don't line up (IE: transferring a plate from a non-commercial vehicle to a commercial vehicle), the credit from the base registration will not carry forward.

Personalized plates canceled due to consolidation are available sixty (60) days after consolidation for order on a new vehicle. Plates that have not been consolidated or were selected as the primary plate during consolidation remain unavailable for thirteen months past their expiration. The statutory fee and state public safety fund fee will not be charged if the new standard plate expiration is in the same calendar year or if the new expiration date is within three months of the old expiration at the time of consolidation.

Ex. 1- Standard expiration Jan 2022, special expiration Aug 2022. Registration is consolidated in Jan through August of same calendar year. Fees are not charged.

Ex. 2- Standard expiration Dec 2022, Special Jan 2023. Registration is consolidated for less than three months. Fees are not charged.

Ex. 3- Primary expires Aug 2022, Special Jan 2023. Registration renewed for a different year and more than three months. Fees are charged.

Effective November 1, 2022, House/Senate plates are exempt from Single Plate rules. Customers with these plates will have a Primary Registration and a Secondary House/Senate plate.

Chapter V:

Dealers

Dealer Licenses and License Plates

[O.S. TITLE 47 § 581, 1128, 1137.1, 1137.2, & 1137.3] [RULE 710:60-3-51]

The existence of an applicable current Oklahoma dealer license must be verified before processing any transaction involving an Oklahoma dealer.

- Current information for most motor vehicle, travel trailer dealers and commercial trailer dealers may be confirmed through **MVDI**. Complete confirmation may be obtained by contacting the applicable licensing entity, as noted below.

Licensing Office	Phone	Dealer Types
Used Motor Vehicle & Parts Commission 2401 N.W. 23, #57 Oklahoma City, OK 73107	405-521-3600	-Used Motor Vehicle Dealers -Automotive Dismantler (salvage) Dealers -Manufactured Home Dealers
Oklahoma Motor Vehicle Commission 4334 N.W. Expressway, #18 Oklahoma City, OK 73116	405-607-8227	- New Motor Vehicle Dealers - New Travel Trailer Dealers - New Motorcycle Dealers - New Motor Home Dealers - Powersports Dealers
Service Oklahoma Motor Vehicle Division Accounting Section Oklahoma City, OK. 73194	405-521-3669	- Used Travel Trailer Dealers - New and Used Commercial Trailer Dealers - New and Used Boat/Outboard Motor Dealers

Regardless of the licensing office, ***all*** dealer license plates are issued through the SOK Motor Vehicle Division. Most Dealer License Plates expire in December unless otherwise noted.

New Boat and Motor Dealer Licenses

[O.S. TITLE 63 § 4033 THRU 4044]

- New boat and motor dealers are licensed only for those lines for which they have a valid dealer/franchise agreement with the manufacturer.
- New boat and outboard motor dealers are authorized to sell any type of used boats and outboard motors.

Dealer Licensing For Powersports Vehicles

"Powersports vehicle" means motorcycles, scooters, mopeds, all-terrain vehicles, and utility vehicles

Powersports Dealer licensing is issued through the Motor Vehicle Commission, applicable to sellers of new powersports vehicles.

- Current licensed new motorcycle dealerships will automatically become licensed powersports dealers, eligible to sell all types of powersports vehicles for that same franchise (i.e. Honda motorcycle dealers may sell Honda ATV's).
- Retail implement retailers (i.e. sellers of primarily farm tractors &/or implements of husbandry) are exempt from this dealer licensing requirement.

Manufactured Home Dealers

There is no licensing distinction between a new and used manufactured home dealer in Oklahoma. Manufactured home dealer licenses are issued by the OK Used Motor Vehicle & Parts Commission and encompass sale of both new and used manufactured homes.

Retail Implement Dealer

"Retail Implement Dealer" means a business engaged primarily in the sale of farm tractors as defined in Section 1-118 of this title (Title 47 of the Oklahoma Statutes) or implements of husbandry, as defined in Section 1-125 of this title, or a combination thereof.

Retail Implement Dealers are allowed to assign/reassign ownership of all-terrain vehicles, utility vehicles, and motorcycles used exclusively for off-road use in the same manner as a licensed dealer.

When reassigning ownership of an ATV/UV/ORM certificate of title, the Retail Implement Dealer must provide their Oklahoma sales tax permit number. In OneLink, enter the Sales Tax number where indicated in the **Purchase & Entry** section. The system will verify the Sales Tax Permit number is valid and return the Permit Holder name.

- Ensure the Permit Holder is the selling retailer reflected on the documentation.
- If the Permit is invalid or expired, a message to that effect will be returned. In that event, the title should be returned to the purchaser, as, per SOK records, the retailer is not authorized to reassign a certificate of title – i.e. Must first title and register in their name.

Note: The reassignment allowance for Retail Implement Dealers on ATV/UV/ORM applies **only** to Oklahoma titles. Retail Implement Dealers are **not** eligible to reassign out of state titles.

Used Dealer Registration Policies

[O.S. TITLE 47 § 1137.1] [RULE 710:60-3-54]

Used motor vehicle dealers may reassign ownership on out of state title certificates. However, travel trailers, commercial trailers and ATV/ORM/UV purchased from out-of-state for resale by Oklahoma used dealers **require** an original Oklahoma title in the dealership name.

- Licensed dealers are exempt from registration requirements on vehicles acquired from another state, with the **exception** of **salvage dealers** obtaining non-salvaged vehicles. **Salvage dealers are not exempt from registration requirements on non-salvage vehicles in their possession.**
- When a used dealer sells a motor vehicle, travel trailer or commercial trailer, they are to issue a temporary license plate and advise the purchaser to title and register the same within thirty (30) days. [RULE 710:60-3-55 TO 710:60-3-56]

When the vehicle is subsequently purchased from the dealer, registration will follow current Plate to Owner procedures.

ATV/ORM/UV Dealer Assignment Guidelines

As of 11/1/06, ATV/ORM dealer licensing requirements were eliminated. As a result:

- 1) No licensing restrictions (as far as MV/LO's are concerned) apply to sellers of **new** ATV/ORM's/UV's.
 - 2) For **used** ATV/ORM's/UV's, licensed Oklahoma motor vehicle dealers are allowed to assign/reassign ownership of Oklahoma titles, without having to title/register in the dealership's name. A Motor Vehicle Tax Stamp is required for each dealer assignment.
- However, as ATV/ORM's/UV's are exempt from VIN/odometer inspection, the \$15.00 out of state vehicle inspection and title reassignment procedure does not apply.
 - Only a licensed MV dealer may reassign an assigned OK title on an ATV/ORM/UV. Any non-dealer owner must first transfer title into their name, before assigning ownership of a used ATV/ORM/UV. A retailer taking in the ATV/ORM/UV for trade would need to title it in their name and pay excise tax.

Dealer Registration Required

Dealer registration and titling is required in the following situations:

- Any dealer who obtains a vehicle type other than the type for which he is a licensed dealer (i.e. a used motor vehicle dealer obtaining a travel trailer), is subject to all applicable excise taxes, registration fees, etc., and must title the vehicle in the dealership's name.

Note: Effective July 1, 2019 if a dealer purchases a vehicle titled in Oklahoma with an expired tag, the dealer will not be required to transfer the title into their name. In addition, they are no longer responsible for expired registration on vehicles they have purchased.

Optional Dealer Registration

A used dealer has the **option** of registering a vehicle held on their lot for resale.

- When registering, the dealer **must** also obtain title in the name of the dealership.
- Registration will be due from the date of application by the dealer. As with any initial registration by a new owner, the dealer has the (1 time) option of registering the vehicle for a period of three (3) to fifteen (15) months.

New Dealer Four (4) Month Registration

[O.S. TITLE 47 § 1116.1] [RULE 710:60-3-50]

A new motor vehicle dealer may register a new vehicle, designated for **personal use** by any individual, for a period of four (4) months. A non-commercial plate and decal is to be issued for four (4) months from the date of registration. An Environmental Awareness plate may also be applied for by the dealer.

- A photocopy of the MSO, along with a completed **Application for Oklahoma Certificate of Title**, is to be surrendered. A title record is to be created in the name of the dealership, showing a hold status of "4 Month Dealer Hold". No excise tax is due.
- The plate is valid **only** for that specific vehicle and **cannot** be transferred to another vehicle.
- Tire recycling fees are to be collected.

Expiration/Transfer of Ownership

A vehicle may be registered in this manner **only once**. This registration is **non-renewable**.

New dealer temporary registration (i.e. 4 month dealer temporary registration or 4 month Environmental Awareness license plate) **were not** affected by Plate to Owner.

- When the vehicle is returned to the dealer by the individual using it, whether at the end of the four (4) month period or during it, the dealer is to pull the plate from the vehicle and mail the plate to the Motor Vehicle Division, Audit Section.
- If the vehicle is sold **or** reassigned to another dealer during the four (4) month registration period, the license plate must be removed and returned to the Motor Vehicle Audit Section.
- If the vehicle is sold during the four month period, **no** unused registration credit is allowed. **Full** registration is due from the date of assignment.

When the dealer **sells** the vehicle, the original MSO is to be completed, as well as a new **Application for Oklahoma Certificate of Title**, with a tax stamp affixed.

- A new original title is to be issued to the assignee.
- **First year** registration fee and excise tax is to be assessed.

Licensed Dealer Excise Tax Exemptions

[O.S. TITLE 68 § 2105] [RULE 710:60-7-5]

New Dealers

Any new motor vehicle, travel trailer or commercial trailer of the latest manufactured model obtained by a franchised Oklahoma dealer which holds a **franchise of the same line/make**, is exempt from excise tax.

- This exemption **does not** apply if the motor vehicle/travel trailer/commercial trailer is of a **different** make than the dealer's franchise (i.e. a Ford dealer acquiring a new Chevrolet). In that situation, **the new vehicle excise tax rate is assessed the dealer**. Registration fees, however would not be due.

Used Dealers and Salvage Dealers

Any used motor vehicle, travel trailer or commercial trailer owned and being offered for sale by a person licensed as a used dealer or salvage dealer to sell the **same**, is exempt from excise tax, **except** on the latest manufactured model (see below).

- Any dealer who obtains a vehicle type other than the type for which he/she is a licensed dealer (i.e. a used motor vehicle dealer obtaining a travel trailer), is subject to all applicable excise taxes, registration fees, etc., and must title the vehicle in the dealership's name.

- Licensed salvage dealers are exempt from **excise tax** when titling any used motor vehicle, including non-salvage. However, salvage dealers are **not** exempt from **registration** on **non-salvage** vehicles in their possession.

Dealer Exemptions Applicable to Special Mobilized Machinery

A licensed Oklahoma used motor vehicle dealer may accept in trade, and reassign title to, any truck or trailer mounted special mobilized machinery (SMM) unit.

A licensed Oklahoma commercial trailer dealer may accept in trade, and reassign title to, any trailer-mounted (only) SMM unit.

In the above allowed dealer scenarios, no excise tax or registration fee is to be assessed the dealer. Dealer title reassignment privileges – both Oklahoma and out of state titles – apply.

Should an Oklahoma dealer acquire a SMM unit from such a non-titling state, the dealer must obtain an Oklahoma title in the dealership's name before assigning ownership to a subsequent purchaser.

Latest Manufacturers Model to Used Dealer

If the motor vehicle, travel trailer or commercial trailer assigned to the used dealer is the latest manufactured model or is being titled from an MSO, excise tax is due and should be charged, **unless** the motor vehicle, travel trailer or commercial trailer has been previously titled **and** excise tax paid **in Oklahoma**.

Latest Manufacturers Model Determination

For the purpose of determining an excise tax exemption for licensed dealers, the latest manufactured model motor vehicle, travel trailer or commercial trailer is the newest model year currently available for retail sale. July 1 is the established date that new (next year's) models become available for retail sale. **Absent evidence to the contrary**, that date is used in establishing the latest model.

If a certain model becomes available before July 1, that model becomes the latest manufactured model for that **specific** line, **only**.

- When exempting a dealer from excise tax on the basis the next year's model has been introduced prior to July 1, confirming evidence (i.e. written confirmation from the manufacturer; local newspaper ad reflecting availability of model) of that model's introduction will normally be required.

Transfers from Dealership to Dealership Owner

Excise tax is **not** exempt when transferring from a dealership to the owner(s) of the dealership, except in the following limited situation:

- Ownership transferring from an **individually** owned (not partnership or corporation) dealership to the individual owner, **provided** Oklahoma excise tax was paid by the dealership when the Oklahoma title in the dealership's name was issued.

In **no other** dealership to dealership owner transfer situation is excise tax exempt, including transfers involving dealerships with "DBA" as part of the licensed dealership name. For example:

- Transferring from "John Doe DBA John Doe Motors" to "John Doe" - Excise tax would be due, unless the above outlined exemption scenario applied.

Used Dealers Leasing Vehicles

Excise tax is to be assessed the licensed used dealership on any vehicle they lease. The statutory excise tax exemption is applicable only to vehicles being offered for sale. If the vehicle was held by the used dealer for sale for a period of time, then leased, excise tax is to be assessed as of initiation of the lease, with no delinquent penalty applied.

Please note, the above applies only to licensed *used* dealers and has no impact on new vehicles leased by licensed Oklahoma *new* dealers, as the relevant statutory excise tax exemption language differs for new dealers.

Dealer License Expiration / Revocation

When a dealer license expires (i.e. not renewed before 12/31 expiration), or when the dealership's license is revoked by their licensing authority, that dealership loses the statutory authority to reassign ownership, or even possess vehicles without titling and paying the applicable taxes and fees. Therefore:

- It is the dealer's responsibility to properly dispose of all inventory, by either assigning to a purchaser or titling in the dealership's name, prior to the expiration or revocation of their license.
- Should they fail to do so, they become subject to assessment of all normal excise tax and registration fees as of the date their license expires or is revoked. Titles must be issued on all assigned titles remaining in their possession.

There is **no** time "grace Period" allowance (i.e. 10 days, 30 days, etc.) following license

Used Dealers Titling Policies

For Motor Vehicles, Travel Trailers and Commercial Trailer Dealers
[O.S. Title 47 § 1137.1]

The existence of a current, Oklahoma dealer license **must** be verified when processing any title transaction involving an Oklahoma dealer.

Questions regarding a dealer's confirmation may be obtained by contacting the applicable licensing entity.

Used Motor Vehicle Dealers

Licensed Oklahoma motor vehicle dealers may accept and reassign Oklahoma motor vehicle titles.

- If the reassignment spaces on an Oklahoma title have all been utilized, the final assignee **must** obtain title in their name. No separate reassignment sheet may be attached.

Oklahoma motor vehicle dealers have the **option** of obtaining an Oklahoma title in the dealership's name on a vehicle acquired out of state, upon payment of the standard title fee (\$11.00) and inspection fee (\$4.00). The \$17.00 Transfer of Ownership registration is not to be assessed.

Used Motor Vehicle Dealer Reassignment of Out of State Titles

[TITLE 47 § 1105 (N)]

Licensed Oklahoma **motor vehicle** dealers (**only**) are allowed to reassign other state certificates of title, **this includes tribal titles**. This option **is not** available to non motor vehicle dealers, including boat/motor dealers.

- Before reassigning an out of state title, the Oklahoma dealer is required to have a standard VIN/odometer inspection completed at an Oklahoma LO, for a fee of \$15.00. ***The \$15.00 inspection fee is to be assessed only to Oklahoma dealers reassigning out of state titles, not when the dealer has an out of state title issued in their name. This is the only application of this inspection fee. In this situation, the \$15.00 inspection fee replaces the \$4.00 fee – Both fees are never due.*** The resulting inspection form (701-6) and inspection fee receipt are to be attached to the out of state title and submitted with the titling documentation.
- The LO fee for this type of inspection is \$4.25 (\$5.25 if the inspection is performed on site).

- A tax stamp is required upon every dealer assignment, **including** out of state title assignments.
- Should the out of state title be reassigned by an Oklahoma dealer to another Oklahoma dealer, the \$15.00 inspection and fee is due **only** by the initial Oklahoma dealer.
- Should an out of state title be assigned to an Oklahoma dealer, then reassigned to an out of state dealer, then subsequently reassigned to an Oklahoma resident, the \$15.00 inspection is required to be completed by the Oklahoma dealer. The inspection form and fee transaction receipt must be submitted with the out of state title when application for Oklahoma title is made.
- Oklahoma motor vehicle dealers may utilize other state's reassignment sheets. The initial reassignment reflected on the reassignment sheet must have been completed by a dealer in the reassignment sheet state, but the sheet may then be affixed to another state's title. (For example: A TX title assigned to a dealer in CA. CA dealer reassigns to an OK dealer on a CA reassignment sheet, affixed to the TX title. The OK dealer may reassign ownership on the CA reassignment sheet)
- No notarization of an Oklahoma dealer's reassignment is required if the title or reassignment sheet is from a non-notary state.

Used Travel Trailer and Commercial Trailer Dealers

Used Travel Trailer Dealers

Licensed Oklahoma travel trailer dealers may accept and reassign Oklahoma travel trailer titles. Travel trailer dealers are required to affix a tax stamp upon every assignment of ownership they complete. Refer to the **Motor Vehicle Tax Stamp**.

Travel trailer dealers are exempt from the \$17.00 Transfer of Ownership registration fee.

Used Commercial Trailer Dealers

Licensed Oklahoma commercial trailer dealers may accept and reassign Oklahoma commercial trailer titles.

Used commercial trailer dealers are exempt from payment of the \$51.00 registration fee when transferring title into the name of the dealership. A tax stamp is ***not required*** for assignments made by a used commercial trailer dealer.

Guidelines Applicable to Both Used Travel Trailer and Used Commercial Trailer Dealers

- Oklahoma travel trailer and commercial trailer dealers **may not** reassign out of state titles. When an out-of-state title has been assigned to an Oklahoma travel trailer or commercial trailer dealer, the Oklahoma dealer must obtain an Oklahoma title in the dealership's name.
- When an Oklahoma travel trailer or commercial trailer title has been assigned to an out-of-state dealer and then reassigned by that dealer to an Oklahoma travel trailer or commercial trailer dealer, the Oklahoma dealer **cannot** reassign the title. The Oklahoma dealer **must** get a transfer title in the dealership's name.
- When the last (3rd) assignment on an Oklahoma title is completed to an Oklahoma dealer, that dealer **must** obtain an Oklahoma title in their name. A photocopy of the reverse side of an Oklahoma title **may not** be utilized to reassign ownership.

Title 42 Preparer

Any person or business entity that charges a fee for the assistance or preparation of title 42 paperwork will be required to register with Service Oklahoma and pay an annual fee of \$50. This does not apply to anyone preparing title 42 paperwork as the lawful possessor. Failure to register annually will result in a one-hundred (100) dollar fine.

Index

-A-

All Terrain Vehicles - 268
Excise Tax - 271

Registration - 269
Titling - 270
Ambulances - 200
Autocycle - 200
Automobiles - 201

-B-

Bankruptcies (Transferring Title) - 94

Boats and Motors - 201

Antique Boat Registration Decal Display - 214
Application for Title - 205
Assigning a Hull Identification Number (HIN) and a Serial Number - 209
Assigning Boat/Outboard Motor Numbers - 208
Boat trailers - 209
Certain Tax Exempt Organizations - 221
Council Organizations - 221
Credit Guidelines: Stolen/Defective Boats/Outboard Motors - 218
Dealers Registration - 212
Dealers Excise Tax - 221
Defective Boats or Outboard Motors - 218
Documentation for Title Transactions - 206
Documented Vessels (Boats) - 216
Duplicate Boat or Outboard Motor Registration Decal - 214
Duplicate Boat or Outboard Motor Certificate of Registration - 213
Exceptions to Titling - 202
Excise Tax - 220
Exempting Excise Tax - 220
General Information - 201
Homemade Boats - 209
Houseboats - 215
Information Release - 9
Insurance Loss - 217
Manufacturer's Original Retail Price - 210
Military Registration - 212
Other State Title/Registration Requirements - 223
Ownership Affidavit Guidelines Applicable to Boats/Outboard Motors - 206
Penalty on Excise Tax - 221
Penalty on Original Registration - 213
Penalty on Renewal Registration - 213
Permanent Boat Number - 208
Pre-1990 Oklahoma Boat/Outboard Motor Title/Registration Forms - 204
Pricing Assistance - 211
Registration - 221
Registration Fee Periods - 211
Registration Issuance Upon Transfer - 211
Registration Renewal Notification - 211

Scenic River Commission Canoes - 215
Special Registration Rate Message Prompt - 214
Stolen Boats or Outboard Motors - 218
Tax Exempt Boats or Outboard Motors - 214
Three (3) Year Registration Option - 212
Titling of Boats and Outboard Motors - 201
Titling of Canoes, Kayaks and Paddleboats - 201
Transfer of a Government Boat or Outboard Motor - 210
Tribal Vessel Registrations - 215
U.S. Coast Guard Hull Identifications Number Guidelines - 203
Verification of HIN or Serial Number - 203
Brands, Carrying Forward Vehicle Title - 54
Brands, Salvage/Rebuilt/Junk Title Equivalents - 62
Bus - 227

-C-

Certificate of Ownership - 81
Charitable Organizations - 149
Color Capture and Procedures - 32
Commercial Trailers - 238
 Excise Tax Penalty - 238
Commercial Vehicles - 228
 Commercial Trucks and Truck Tractors - 228
 Commercial Trucks 15,000 Pounds and Under - 233
 Non-expiring Commercial Trucks - 236
 Raising Weight on Currently Registered Vehicles - 230
Construction Machinery - 242
Correspondence - 6
 Title Section Correspondence Tracking System - 18
Cotton Module Transporter - 243
Court Officers Acting as Notaries - 88
Credit on Replacement Vehicle - 77
 Defective Vehicles - 77
 Loss from Accident - 79
 Stolen Vehicles - 77

-D-

Dealers
 ATV ORM UV Dealers - 282
 Boat and Motor Dealer Licenses - 280
 Excise Tax Exemptions - 284
 Latest Manufacturer's Model - 285
 Licenses Expiration/Revocation - 286
 Licenses / Licensing Offices - 280
 Manufactured Home Dealer Plates - 281

<u>New Dealers Excise Tax Exemptions</u>	- 284
<u>New Dealer Four (4) Month Registration</u>	- 283
<u>Powersports Dealers Licensing</u>	- 281
<u>Retail Implement Dealer</u>	- 281
<u>Special Mobilized Machinery Dealer Exemptions</u>	- 285
<u>Transfers from Dealership to Dealership Owner</u>	- 286
<u>Used Dealer and Salvage Dealer Excise Tax Exemptions</u>	- 284
<u>Used Dealer Registration Policies</u>	- 282
<u>Used Dealer Leasing Vehicles</u>	- 286
<u>Used Dealers Titling Policies</u>	- 287
<u>Death</u>	- 91
<u>No Administrator at Death</u>	- 91
<u>Notice of Transfer on Death</u>	- 89
<u>Transfer Upon Death (TOD Notation)</u>	- 14
<u>Small Estate Affidavit</u>	- 92
<u>Will (Transfer of Title)</u>	- 92
<u>Declaration of Damage or Theft</u>	- 36
<u>Directory</u>	- 7
<u>Notification System</u>	- 9
<u>SOK Toll Free Telephone Numbers</u>	- 8
<u>Other Agency Telephone Numbers</u>	- 8
<u>Website Address</u>	- 7
<u>Disabled American Veteran</u>	- 109
<u>Registration Rate and License Plate</u>	- 109
<u>(100%) Excise Tax Exemption</u>	- 111
<u>(100%) Excise Tax Exemption Replacement Vehicle</u>	- 113
<u>Disabled Veteran Sales Tax Exemption</u>	- 113
<u>Divorce Transfer of Title</u>	- 87
<u>Driver License Numbers/ FEIN</u>	- 140
<u>Drug Manufacture Vehicle Title Brand</u>	- 75
<u>Duplicate Titles</u>	- 82
<u>Exceptions to Current Registration Requirement for Duplicate Title Issuance</u>	- 83
<u>System Requirements for Duplicate Title Issuance</u>	- 84
<u>Duplicate Transaction Receipt</u>	- 10

-E-

<u>Electronic Liens and Titles</u>	- 13
<u>Excise Tax</u>	- 175
<u>Computer Exemption Codes</u>	- 191
<u>Exempting Excise Tax</u>	- 190
<u>Exemptions</u>	- 179
<u>Charitable Organizations</u>	- 184
<u>Common Law Marriage</u>	- 181
<u>Corporations, Partnerships and Limited Liability Companies</u>	- 184
<u>Dealer Number Examples</u>	- 192
<u>DAV (100%)</u>	- 111

Divorce - 182
Family Transfers - 180
Fire Protection Districts, leases to - 183
Inheritance - 183
Lease or Lease-Purchase Agreements - 188
Mobility Enhancing Equipment - 173
MVD Excise Tax Exemption Approval - 180
Non-Resident Military - 183
Other Excise Exempt Situations and Organizations - 189
Out-of-State Vehicle Entering Oklahoma - 182
Political Subdivisions - 183
Prorated Vehicles Excise - 189
Repossessions (None Due) - 189
Repossession Transferred Back to Owner - 186
Revocable Trusts - 187
Same Sex Marriages - 181
General Information - 175
Motor Homes, Establishing Value - 267
Penalty, Excise Tax - 179
Purchase Price Documentation Required - 177
Purchase Price/Taxable Value - 175
Reduced Excise Tax on Heavy Weight - 232
Two (2) MSO's - 178
Valuation Discrepancy - 176
Export Only Vehicles - 99

-F-

Farm Trailers - 243
Farm Trucks - 244
Federal Highway Use Tax on Heavy Vehicles - 151
Flood Damaged Vehicle - 75
Forest Power Unit and Trailer Registration - 245
Former Military Vehicle Registration - 246
Frac Tanks - 237
Funeral Hearses - 247

-G-

Government Vehicle, Transfer - 93

-H-

Hold Titles - 49
Document Hold - 49

Document/Serial Inspection Hold - 50
Hold Title Odometer Entry - 53
PR Title Hold - 50
Releasing Hold Titles - 51
Serial Inspection Hold - 50

-I-

Imported Vehicles - 97
In Transit License Plates - 168
Income Tax Filing Extensions - 144
Inspection (Serial) - 38
 Inspection Discrepancy - 39
 Inspection Only (No Title) - 39
 Kilometers (Vehicle Inspection) - 40
 Law Enforcement Inspection When V.I.N. Discrepancy Present - 43
 Malfunctioning Odometer - 40
 Missing VIN Plate - 39
 Motor License Agent Fee - 40
 Out-of-State Vehicle Inspection - 41
Installment Plate Plan (Half Year Plates) - 235
Insurance Fraud Forfeiture Sale - 74
Insurance Loss - 66
 Insurance Company Titling Due to Loss - 69
 Insurance Loss Titling Without Securing a Replacement Title - 70
 Theft Loss & Recovered Theft - 71
 Unobtainable Ownership Documentation for Salvage - 70
 Unrecovered Theft - 71
 Unrecovered Theft V.I.N./Odometer Inspection Exclusion - 73

-J-

Junked Titles - 61

-L-

Laden Weight - 229
 Combined Laden Weight Entry - 229
 Raising Laden Weight - 230
Lemon Law Buyback Brand - 76
Liability Insurance - 133
 Affidavit of Non Use - 139
 Confidentiality - 139
 Dept. of Public Safety Financial Responsibility - 139
 Effective Dates - 136
 Electronic Verification Exceptions - 137
 Electronic Verification Overrides - 134

Exclusions - 138
Insurance Verification Form - 135
Out of State Insurance Verification Forms - 136
Presentation of a Possibly Falsified Verification Form - 139
Processing Fee - 138
Providing Insurance Information - 134
Retention of Insurance Verification Form - 138

Liens - 123

Additional Lien Stamps Allowed - 125
Affidavit for Out of State Lien Verification (Form 797B) - 128
Boat/Outboard Motor Lien Perfection - 126
Collateral Liens - 126
Double Wide Manufactured Homes - 127
General Information on Lienholder Notification Liens - 128
Lien Creditor Letter (Form FL705) - 128
Lien Processing - 107
Lien Release Statement - 129
Non-Perfected Liens - 129
Paperwork Distribution Following Entry of a Lien - 127
Perfecting Liens - 123
Processing Lienholder Notification Liens - 128
Releasing Lienholder Notification Liens on Document Hold Titles - 130
Releasing Liens on Certificates of Title - 129
Satisfaction of a Lien - 130
Secured Party Assignee - 126

Limousines - 247

Lost Assigned Titles - 94

Lost, Stolen or Mutilated Plates and Decals - 154

Low Speed Electrical Vehicles - 273

-M-

Manufactured Homes -247

Adding or Dropping a Name on a Mfg. Home Title - 250
Cancellation of Manufactured Home Title - 253
Original Title Cancellation - 254
Cancellation Fee Receipt - 253
Cancellation When Title Has Been Lost - 254
Cancellation in Conjunction With Lien Release - 254
Unsuccessful Application for Cancellation of Title - 255
Titling and Registration of a New Manufactured Home - 252
Titling and Registration of a Used Manufactured Home - 252
Double Wide Manufactured Homes - 249
Duplicate Manufactured Home Titles - 251
Excise Tax - 248
License Plate / Registration Decal Issuance - 251
Manufactured Homes Assessed as Real property - 251

<u>Manufactured Homes on Used Dealers' Lots</u>	- 256
<u>New Vehicles & Manf. Homes Purchased by Oklahoma Residents</u>	- 157
<u>Penalty Periods</u>	- 156
<u>Used vehicles coming in from out of state</u>	- 157
<u>Used Vehicles Purchased from an Oklahoma Car Dealer</u>	- 158
<u>Waiving Penalties</u>	- 159
<u>Armed Forces - Military personnel waiver</u>	- 108
<u>Permits</u>	- 168
<u>72-Hour</u>	- 168
<u>Overweight Axle</u>	- 169
<u>Temporary Permits</u>	- 168
<u>Commercial</u>	- 168
<u>Harvest</u>	- 169
<u>Special Mobilized Machinery</u>	- 265
<u>Towing</u>	- 169
<u>Physically Disabled Registration Rate</u>	- 172
<u>Plate to Owner Concepts</u>	- 165
<u>Pop Up Tent Trailers</u>	- 267
<u>Power of Attorney (POA)</u>	- 15
<u>Private Trailer Plates</u>	- 257
<u>Prorated Vehicles</u>	- 240

-R-

<u>Rebodied Vehicle Titles</u>	- 80
<u>Rebuilt Titles</u>	- 56
<u>Conducting the Rebuilt Inspection</u>	- 57
<u>LO Rebuilt Inspection Fee</u>	- 61
<u>Performing the Rebuilt Inspection</u>	- 58
<u>Prior to the Rebuilt Inspection</u>	- 56
<u>Rebuilt Inspection Failed</u>	- 60
<u>Rebuilt Inspection Passed</u>	- 60
<u>Rebuilt Title Certificate Type (Orange / Green)</u>	- 61
<u>Required Applicant Documentation</u>	- 58
<u>V.I.N. Analysis</u>	- 57
<u>Recreational Off Highway Vehicle</u>	- 268
<u>Recreational Vehicles</u>	- 258
<u>Registration</u>	- 131
<u>Archived Records, Registration Process</u>	- 161
<u>Biennial Registration</u>	- 141
<u>Calendar Year Registrations</u>	- 142
<u>Changing Registration Classifications</u>	- 163
<u>Civil Air Patrol License Plate (tax exempt plate)</u>	- 147
<u>Early Registration Renewal Rule</u>	- 132
<u>Fleet Work Policy</u>	- 143
<u>Non-Commercial Registration Fees</u>	- 144
<u>Number of Years Registered, Determining</u>	- 142

<u>Past Year Registration</u>	- 160
<u>Renewal Notification</u>	- 170
<u>Staggered Registration</u>	- 141
<u>Vehicles Returning from Out of State with Current Registration</u>	- 161
<u>Web Renewal/ Web Transactions</u>	- 171
<u>Remanufactured Vehicle Titles</u>	- 80
<u>Rental Trailers</u>	- 259
<u>Rental Vehicles</u>	- 259
<u>Repossessions</u>	- 99
<u>Boat & Outboard Motor Repossessions</u>	- 105
<u>Contract Without Vehicle(s) Listed by V.I.N.</u>	- 103
<u>Fees & Registration Processing</u>	- 101
<u>Manufactured Home Repossessions</u>	- 104
<u>Repossessions Indian Tribal Title</u>	-103
<u>Vehicle Repossessions</u>	- 100

-S-

Sales Tax - 193

<u>Leasing Company Sales Tax Exemption</u>	- 195
<u>MV Sales Tax Exemptions</u>	- 197
<u>Sales Tax Exemption Certificate</u>	- 194
<u>Sales Tax Exemption Clarifications</u>	- 196
<u>Sales Tax Exemption Permit/OTC Letter of Exemption</u>	- 195
<u>Sales Tax Exemptions</u>	- 194
<u>Sales Tax Rate & Assessment Effective Date</u>	- 193
<u>Sales Tax vs Excise Tax</u>	- 193
<u>Transaction Types Not Subject to Sales Tax</u>	- 193
<u>Transactions Involving No Purchase Price</u>	- 194

Salvage Titles - 55

Shopbuilt Trailer – 239

Single Plate - 279

Special Mobilized Machinery - 262

Special Plates - 275

<u>Application</u>	- 276
<u>Confirming Eligibility</u>	- 275
<u>Insurance Verification</u>	- 276
<u>Minimum Issuance Requirements</u>	- 275
<u>Motor License Agent Fees</u>	- 279
<u>Motor Vehicle Division Processing Only</u>	- 276
<u>Personalized License Plate Availability</u>	- 278
<u>Plate Ordering</u>	- 275
<u>Renewal</u>	- 276
<u>Renewal, late</u>	- 279
<u>Replacement Special License Plate / Decal</u>	- 277
<u>Transferring Special License Plates</u>	- 278
<u>Special Plate Transfer with Plate to Owner</u>	- 278

Stop Flags - 132

Collecting and Remitting Stop Flag Payments - 133

-T-

Tax Exempt Vehicle Registration - 145

Tax Stamps - 20

Taxicabs - 266

Tire Recycling Fee – 34

Title 42 Preparer - 290

Title Consultant Instructions – 16

Title Holding- Oklahoma - 13

Title Holding States - 51

Titles - 13

Applications for Certificates of Title - 29

Assignment Errors - 18

Certificate of Title - 29

Classic Titles - 81

Court Orders, Bankruptcies and Sheriff's Bill of Sale - 94

Court Orders and Liens - 130

Corrections - 22

Corrections by Telephone - 22

Legal Change of Name (Same Owner) - 87

Original Oklahoma Titles - 44

Ownership Assignment When Titleholder is not an Individual - 16

Ownership to be Reflected on Oklahoma Record - 48

Print Schedule - 21

Transferring of Oklahoma Titles - 85

Transfers When Previous Assignment Never Completed (Title Jumping) - 86

Types of Titles - 13

Undeliverable Procedure and Affidavit - 22

Used Vehicle Entering from Another State - Ownership Documentation - 45

Voiding Assignments - 19

With Right of Survivorship (WROS) - 14

Trailer Toters - 266

Transfer of Ownership Registration Fee - 150

Transferring License Plates - 165

Travel Trailers - 267

Trailer - Exempt - 266

Tribal - 115

Chickasaw Nation License Plates - 120

Choctaw Nation License Plates - 118

Choctaw Veteran License Plate – 119

Cherokee Nation License Plate - 123

Federally Recognized Indian Tribe - 115

Indian Tribal Compact Plate Replacement - 122

Indian Tribal Compact Special Rate - 122

Indian Tribal License Plate Out of State Address - 122
Indian Tribal License Plates Tax/Rebate - 121
Indian Tribal Titles - 117

-U-

U.S. Military Registration – 106
 Military Registration Rate - 107
Unconventional Vehicles - 268
Utility Vehicles - 268

-V-

Vehicle Information Requests - 10
 Confidential Information - 9
 Motor License Agents Fees (Information Release) - 11
 Research Requests - 17
 Wrecker - 10
Vehicle Identification Number Model Year Coding - 43
Vehicle Operator Communication Impairment - 174
Vintage Vehicle - 82

-W-

Wrecker/Towing Vehicles - 234