

## CHAPTER EIGHT

### TAXATION AND REGISTRATION OF VEHICLES

#### § 1. Short Title

This chapter is known as the Absentee Shawnee Taxation and Registration of Motor Vehicles. *Amended 9/11/02 by Resolution LAS-2002-37.*

#### § 2 Definitions

For purposes of this chapter:

(a) “Actual Retail Purchase Price” means the actual sale price before any discounts, credits for trade-ins, or imposition of sales taxes. *Amended 9/11/02 by Resolution LAS-2002-37.*

(b) “Administrative Fees” means any costs associated with handling the registration, title or other documents for individuals, businesses or other organizations.

(c) “Boats” means every device used or capable of being used as a means of transportation on water, including but not limited to personal water craft. *Added 9/11/02 by Resolution LAS-2002-37.*

(d) “Commercial Vehicle” means any motor vehicle or car, station wagon, van, pickup, or similar type constructed and used primarily for the transportation of persons or goods in the ordinary course of trade or business.

(e) “Farm Truck” means a motor vehicle of the pickup truck or truck tractor type, but excluding a sport-utility vehicle, farm tractor, farm combine and similar self-propelled implements of husbandry (not including trucks), owned and operated by one or more farmers primarily used in the conduct of agricultural, horticultural or livestock-raising operations and not otherwise used for the conduct of industrial or commercial operations. *Added 9/11/02 by Resolution LAS-2002-37. Amended 7/16/08 by Resolution LAS-2008-32.*

(f) “Manufactured Home” means any mobile home, house trailer, or other factory manufactured home designed for semi-permanent installation as a residence, but maintaining the capability of being pulled upon the highways upon wheels attached thereto. *Reserved—See Resolution LAS-2005-07.*

(g) "Motor Vehicle" means any wheeled conveyance for carrying persons or property capable of being propelled under its own power through the use of an internal combustion engine of greater than fifty cubic centimeters displacement, and hybrid or electrical motors intended for use on public roads and/or highways. Any vehicle moved solely by human or animal power and any implement of husbandry shall not be considered a motor vehicle for the purposes of this chapter. *Amended 7/16/08 by Resolution LAS-2008-32.*

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(h) "Motorcycle" or "Motorized Bicycle" means any two tandem-wheeled or three wheeled conveyances for carrying persons or property capable of being propelled under its own power through the use of an internal combustion engine of greater than fifty cubic centimeters displacement, or electrical motors intended for use on public roads and/or highways. *Amended 7/16/08 by Resolution LAS-2008-32.*

(i) "Passenger Automobile" means any motor vehicle of the car, station wagon, van, pickup or similar type constructed and used primarily for the transportation of persons for purposes other than for hire or compensation.

(j) "Recreational Vehicle" means any self-propelled or towed vehicle that is equipped to serve as temporary living quarters for recreational, camping or travel purposes and is used solely as a family or personal convenience.

(k) "Trailer" means every device designed for carrying persons or property and for being drawn by a motor vehicle. *Added 9/11/02 by Resolution LAS-2002-37.*

(l) "Tribally-owned Vehicle" means any vehicle covered by this part owned by the Absentee Shawnee Tribe of Indians of Oklahoma and held for use in achieving its governmental objectives. *Added 7/16/08 by Resolution LAS-2008-32.*

(m) "Vehicle" means every motor vehicle, farm truck, motorcycle, motorized bicycle, manufactured home, recreational vehicle, trailer, and boat. *Added 9/11/02 by Resolution LAS-2002-37.*

**§ 3. Application** *Amended 9/11/02 by Resolution LAS-2002-37. Amended 3/12/03 by Resolution LAS-2003-14.*

(a) Enrolled Absentee Shawnee Tribal members residing in the State of Oklahoma shall have the option of maintaining the registration of their vehicles with the Absentee Shawnee Tribe or the State of Oklahoma.

(b) No tags will issue unless at least one (1) person on the title is an Absentee Shawnee Tribal member.

**§ 4. Tax Imposed on Passenger Automobiles, Motorcycles or Motorized Bicycles**

(a) For those persons who exercise the option for registration with the Absentee Shawnee Tribe, there is hereby levied an annual registration tax on every passenger automobile, motorcycle or motorized bicycle according to the table of tax rates as follows:

**VEHICLE REGISTRATION TAX SCHEDULE**

<u>Year Tagged</u>	<u>Tax Imposed</u>	<u>Administration Fee</u>	<u>Total Fees</u>
1 <sup>st</sup> through 4 <sup>th</sup> year	\$80.00	\$5.00 8-2	\$85.00
5 <sup>th</sup> through 8 <sup>th</sup> year	\$70.00	\$5.00	\$75.00
9 <sup>th</sup> through 12 <sup>th</sup> year	\$50.00	\$5.00	\$55.00
13 <sup>th</sup> through 16 <sup>th</sup> year	\$30.00	\$5.00	\$35.00
17 <sup>th</sup> year and over	\$10.00	\$5.00	\$15.00

(b) In addition, for those who exercise their option for registration with the Absentee Shawnee Tribe, there is hereby levied an excise tax on every passenger automobile, motorcycle or motorized bicycle of 1.25% of the actual retail purchase price for the first year of registration. *Amended 9/11/02 by Resolution LAS-2002-37.*

**§ 5. Tax Imposed on Farm Trucks**

(a) There is hereby levied an annual registration tax on every pickup truck, or truck tractor, owned and operated by one or more farmers and used primarily for farm use, but not commercial or industrial purposes, according to the manufacturer’s rated carrying capacity and the table of tax rates as follows: *Amended 9/11/02 by Resolution LAS-2002-37.*

**FARM TRUCKS REGISTRATION TAX SCHEDULE**

If the carrying capacity (in tons) is:

Greater Than:	0.0	1.0	2.0
But less Than:	1.0	2.0	

<u>Year Tagged</u>	<u>Tax Imposed</u>		
1 <sup>st</sup>	10.00	15.00	30.00
2 <sup>nd</sup>	8.00	12.00	24.00
3 <sup>rd</sup>	6.50	9.50	19.20
4 <sup>th</sup>	6.00	7.75	15.50
5 <sup>th</sup>	6.00	6.00	12.25
6 <sup>th</sup>	6.00	6.00	9.75
7 <sup>th</sup>	6.00	6.00	8.00

8<sup>th</sup> year and over                      6.00                      6.00                      6.00

(b) In the event that a farm truck is rated 1.0 or 2.0 tons, the higher rate shall apply. The Tax Commission may charge such additional fees as may be necessary to defray the administrative costs of tags for farm trucks. *Amended 9/11/02 by Resolution LAS-2002-37.*

(c) To qualify for registration as a farm truck, the registrant must bring in the previous year's income tax return Schedule F. *Added 9/11/02 by Resolution LAS-2002-37.*

**§ 6. Tax Imposed on Commercial Vehicles**

There is hereby levied an annual registration tax on every commercial motor vehicle at a rate equal to one-half of the amount of the tax imposed by Section 4 of this chapter. Provided,

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the owner or operator of said vehicle shall sign an affidavit under oath, in such form as the Tax Commission shall prescribe, that such vehicle is to be used primarily for his trade or business purposes, and shall: (a) affix the federal employers' identification number of said business to the affidavit, and (b) cause the name of the business to be permanently affixed to each side of said vehicle in letters or numerals at least one inch in height and in color contrasting with the color of said vehicle. *Amended 9/11/02 by Resolution LAS-2002-37.*

**§ 7. Tax Imposed on Recreational Vehicles**

There is hereby levied an annual registration tax on every recreational vehicle as follows:

(a) Where the Actual Retail Purchase Price, excluding any applicable sales taxes, is five thousand dollars (\$5,000.00) or less, the registration tax shall be twenty-five dollars (\$25.00); or

(b) Where the Actual Retail Purchase Price, excluding any applicable sales taxes, is in excess of five thousand dollars (\$5,000.00), the registration tax shall be fifty cents (\$0.50) for each one hundred dollars \$100.00 of the Actual Retail Purchase Price. After the first year of registration, the initial registration tax shall be decreased by ten percent (10%) for each subsequent year of registration. However, in no event shall the annual registration tax be less than twenty-five dollars (\$25.00) per year. *Amended 9/11/02 by Resolution LAS-2002-37.*

Examples Registration Tax Calculations:

<u>Actual Retail Purchase Price</u>	<u>÷ 100</u>	<u>x Tax Rate</u>	<u>=Applicable Tax</u>
\$6,000.00	60	.50	\$30.00
7,000.00	70	.50	35.00
8,000.00	80	.50	40.00
9,000.00	90	.50	45.00
10,000.00	100	.50	50.00

15,000.00	150	.50	75.00
20,000.00	200	.50	100.00
25,000.00	250	.50	125.00
30,000.00	300	.50	150.00
35,000.00	350	.50	175.00
40,000.00	400	.50	200.00
45,000.00	450	.50	225.00
50,000.00	500	.50	250.00
60,000.00	600	.50	300.00
70,000.00	700	.50	350.00
80,000.00	800	.50	400.00
90,000.00	900	.50	450.00
100,000.00	1000	.50	500.00
110,000.00	1100	.50	550.00
120,000.00	1200	.50	600.00
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130,000.00	1300	.50	650.00
140,000.00	1400	.50	700.00
150,000.00	1500	.50	750.00
160,000.00	1600	.50	800.00
170,000.00	1700	.50	850.00
180,000.00	1800	.50	900.00
190,000.00	1900	.50	950.00
200,000.00	2000	.50	1,000.00

(c) For recreational vehicles purchased over five (5) years prior to registration, and in the absence of an actual retail purchase price, the Tax Commission may accept, in its discretion, alternative methods of valuation, including but not limited to appraisals, nationally recognized compilations of value and valuations from other governmental agencies. The registrant bears the burden of providing the alternative forms of valuations. *Amended 2/27/05 by Resolution LAS-2005-07.*

**§ 8. Tax Imposed on Trailers. Reserved.** *Amended 8/11/04 by Resolution LAS-2004-49.*

**§ 9. Tax Imposed on Boats. Reserved.** *Amended 8/11/04 by Resolution LAS-2004-49.*

**§ 10. Collector Tags**

As obsolete tags have value as collector's items, this section allows for the sale of obsolete vehicle tags to collectors. Each tag will be labeled with a decal stating "Collector," and, upon request, a Certificate of Authenticity will be issued, which contains the signatures of the Governor and the Chairman of the Tax Commission. The tags will cost twenty dollars (\$20.00) for the "AB-SH" design and forty-five dollars (\$45.00) for the new design (with AST logo) plus

any shipping and handling charges. Purchasers will be required to sign a statement that the tag is for collector display purposes only. Any collector's tag found in use on a vehicle will subject the owner to a penalty of double the amount of the tag (\$40.00 or \$90.00).

## **§ 11. Certificates of Title; Perfection of Security Interests**

(a) General Requirement(s). Prior to the initial registration of the vehicle, the owner shall apply to the Tax Commission, on such form as the Commission shall by rule direct, for a Certificate of Title for said vehicle. Prior to issuance of a Certificate of Title for said vehicle, the Tax Commission shall require the applicant to furnish proof of purchase from a bonafide new or used dealer, or a bonafide document (Bill of Sale) from a previous owner, or a properly endorsed vehicle Certificate of Title issued by this or some other jurisdiction. *Amended 9/11/02 by Resolution LAS-2002-37. Amended 7/16/08 by Resolution LAS-2008-32.*

(b) Perfection of Security Interest. A notice of lien (security interest) against a vehicle shall be placed upon the face of said Certificate of Title upon request of the lien-holder, or shall be transferred from the surrendered title certificate to the Absentee Shawnee Tribe Certificate of Title absent a signed lien release form or statement issued by the lien-holder. Except for security interest on inventory held by a licensed motor vehicle or manufactured home

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dealer, notation of lien-holder's information including name and address of lien-holder and date executed on the Certificate of title shall perfect the lien-holder's security interest in said vehicle. *Added 7/16/08 by Resolution LAS-2008-32.*

(c) Junk and Salvage Titles. Upon application and satisfaction of all applicable requirements, the Tax Commission shall issue a special transfer junk or salvage title for motor vehicles classified as junk or salvage vehicles, defined as follows: A "junk vehicle" is a 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 the fair market value as listed in the current National Auto Dealers Association (NADA) guidebook or other similar guidebook or the actual cash value, whichever is greater; and a "salvage vehicle" is a vehicle within the last ten (10) model years that has been damaged by collision or other occurrence to the extent that the actual cost of repairing the vehicle for safe operation on the highway (including only labor and parts for actual damage to the suspension, motor, transmission, frame or unibody and designated structural components) exceeds sixty percent (60%) of the fair market value of such vehicle immediately prior to the damage as listed in the current NADA guidebook or other similar guidebook or the actual cash value, whichever is greater. The special junk or salvage title shall be on colored paper as designated by the Tax Commission, be of such intensity or hue as will

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<sup>1</sup> Okla. Statue, Title 47. Motor Vehicles, Chapter 74, Okla. Vehicle License and Registration Act, Section 1110, Perfection of Security Interest, Subsection G states, "Security interests in vehicles registered by federally recognized Indian Tribes shall be deemed valid under Oklahoma law if validly perfected under applicable tribal law and the lien is noted on the face of the tribal certificate of title."

allow easy identification, and, as applicable, shall bear the words “Junk Title” or “Salvage Title” in the upper right hand corner of the document. The vehicle identification number of the junked or salvaged vehicle shall be preserved in the computer files of the Tax Commission for a period of not less than five (5) years. *Added 7/16/08 by Resolution LAS-2008-32.*

## **§ 12. Form of Certificate of Title**

The Certificate of Title issued by the Tax Commission shall be printed on safety paper and be in substantially the same form as that found in the Appendix to this chapter. *Amended 9/11/02 by Resolution LAS-2002-37.*

## **§ 13. Original, Transfer, Duplicate, Junk and Salvage Certificate of Title**

(a) A Certificate of Title shall be labeled or otherwise identified as follows:

(1) An “Original Title” shall be issued to the first purchaser of a vehicle from a new vehicle dealer. Original title numbers shall contain the prefix “OT-”.

(2) A “Transfer Title” shall be the title issued to a second or a subsequent owner of a vehicle, whether purchased from an individual or a dealer. Transfer title numbers shall contain the prefix “TT-”.

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(3) A “Duplicate Title” shall be the title issued to the owner of record to replace a lost, stolen or mutilated original or transfer title. Duplicate title numbers shall contain the prefix “DT-”. Duplicate titles shall be issued by the Tax Commission according to such rules concerning proof of ownership as the Tax Commission shall prescribe.

(4) A “Junk Title” shall be the title issued to the owner of record for such vehicle as described in section 11(c) of this chapter. Junk title numbers shall contain the prefix “JT-”. *Added 7/16/08 by Resolution LAS-2008-32.*

(5) A “Salvage Title” shall be the title issued to the owner of record for such vehicle as described in section 11(c) of this chapter. Salvage title numbers shall contain the prefix “ST-”. *Added 7/16/08 by Resolution LAS-2008-32.*

(b) Each Certificate of Title shall bear a number composed of numbers, letters, or a

combination thereof, and no two Certificates of Titles shall be the same.

#### **§ 14. Certificates of Title Fees**

(a) The Tax Commission shall charge a fee of ten dollars (\$10.00) for the issuance of any original or transfer title and a fee of five dollars (\$5.00) for the issuance of any duplicate title for all motor vehicles.

(b) The Tax Commission shall charge a fee of ten dollars (\$10.00) for the issuance of any original or transfer title and a fee of five dollars (\$5.00) for the issuance of any duplicate title for recreational vehicles. *Added 9/11/02 by Resolution LAS-2002-37. Amended 2/24/05 by Resolution LAS-2005-07.*

(c) The Tax Commission shall charge a fee of ten dollars (\$10.00) for the issuance of any original or transfer title and a fee of five dollars (\$5.00) for the issuance of any duplicate title for all commercial trailers. The Tax Commission shall charge a fee of two dollars (\$2.00) for the issuance of any original, transfer or duplicate title for all non-commercial trailers. *Added 9/11/02 by Resolution LAS-2002-37.*

(d) The Tax Commission shall charge a fee of two dollars (\$2.00) for the issuance of any original, transfer or duplicate title for all boats. *Added 9/11/02 by Resolution LAS-2002-37.*

#### **§ 15. Certificates of Registration and Tags**

Upon compliance with Section 20 of this Chapter (where applicable), payment of the annual registration tax, presentation of the vehicle Certificate of Title and previous year's Certificate of Registration for inspection, and inspection of the vehicle identification number affixed to the vehicle by the manufacturer, the Tax Commission shall issue a Certificate of Registration, and a tag or decals to be placed upon the registered vehicle. *Amended 9/11/02 by Resolution LAS-2002-37.*

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#### **§ 16. Form of Certificate of Registration**

The Certificate of Registration shall be in substantially the same form as that found in the Appendix to this chapter.

#### **§ 17. Form of Tags**

Each vehicle registered shall be issued a tag to be properly displayed on the rear of said vehicle, with the exception of boats, which shall not be required to obtain or display a tag. The tag shall be in such form as the Tax Commission shall prescribe within the following rules: *Amended 9/11/02 by Resolution LAS-2002-37.*



(a) Each tag shall be made of metal with lettering, the color of which will be prescribed by the Tax Commission. *Added 7/16/08 by Resolution LAS-2008-32.*

(b) Each tag shall bear the name "Absentee Shawnee Tribe" across the top margin and "Oklahoma" across the bottom margin. *Added 7/16/08 by Resolution LAS-2008-32.*

(c) Each tag shall provide a space for the placement of year and month decals, as required. *Added 7/16/08 by Resolution LAS-2008-32.*

(d) The tags for each class of vehicle shall be distinctive and different from those assigned to other classes of vehicles. *Amended 7/16/08 by Resolution LAS-2008-32.*

(e) The tags issued to the Absentee Shawnee tribally-owned vehicles shall contain the suffix "-EX". *Amended 7/16/08 by Resolution LAS-2008-32.*

(f) The Tax Commission may, in its discretion, provide by rule for special symbols or legends to be placed upon Passenger Automobile tags issued to: *Amended 9/11/02 by Resolution LAS-2002-37.*

- (1) Veterans of the armed forces;
- (2) Winners of selected medals for heroism in combat;
- (3) Past or present prisoners of war; and
- (4) Past or present elected Absentee Shawnee tribal officials;

provided that before issuing any such tag, the Tax Commission shall require documentation that the owner of the vehicle is entitled thereto, and, provided further, that the word "Oklahoma" may be deleted from the bottom margin of such tags, if necessary, to accommodate an appropriate symbol or legend.

## **§ 18. Personalized Tags**

The Tax Commission is authorized, in its discretion and pursuant to such rules as it may establish, to provide a personalized tag upon the owner's request for any Passenger Automobile

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which has been properly registered and tagged pursuant to this chapter. Such personalized tag may then be placed upon said vehicle in lieu of the regular tag issued by the Tax Commission. The initial cost for personalized tags shall be of twenty-five dollars (\$25.00) plus an administrative fee of five dollars (\$5.00), and thereafter, the registrant shall pay the regular annual registration fees. The Tax Commission may charge such additional fees for such personalized tags and decals as may be necessary to defray the initial cost of production and administration of said tag. Personalized tags are limited to only five (5) characters. *Amended 7/16/08 by Resolution LAS-2008-32.*

## § 19. Form of Decals

When a vehicle is first registered pursuant to this chapter, the Tax Commission shall issue two decals to be placed upon the tag affixed to the registered vehicle. One decal shall indicate by number(s) the month of expiration of annual registration. The other decal shall bear the year of the expiration and the decal control number. The decals shall be color coded at the discretion of the Tax Commission. *Amended 9/11/02 by Resolution LAS-2002-37.*

## § 20. Other Requirements for Motor Vehicles

(a) Every operator of a Motor Vehicle upon the public streets, roadways or highways shall have in their possession a currently valid state of Oklahoma driver's license and shall exhibit such license to any law enforcement officer upon request. *Amended 9/11/02 by Resolution LAS-2002-37.*

(b) Every owner of a Motor Vehicle operated upon the public streets, roadways, or highways shall maintain with some insurance company or surety company authorized to do business in the State of Oklahoma, or approved for this purpose by the Tax Commission, a liability insurance policy or bond, to cover any liability for an accident involving such Motor Vehicle of:

(1) Not less than ten thousand dollars (\$10,000.00) of bodily injury to or death of any person in any one accident, and

(2) Not less than twenty thousand dollars (\$20,000.00) of bodily injury to or death of two or more persons in any one accident, and

(3) Not less than ten thousand dollars (\$10,000.00) of injury to or destruction of property of others in any one accident.

This requirement shall not apply to any owner if the operator of such vehicle has such insurance which covers the operator while he is operating the vehicle.

(c) Every operator of a Motor Vehicle operated upon the public streets, roadways, or highways shall maintain with some insurance company or surety company authorized to do business in the State of Oklahoma, or approved for this purpose by the Tax Commission, a

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liability insurance policy or bond, to cover any liability for an accident involving such Motor Vehicle of:

(1) Not less than ten thousand dollars (\$10,000.00) of bodily injury to or death of any person in any one accident, and

(2) Not less than twenty thousand dollars (\$20,000.00) of bodily injury to or death of two or more persons in any one accident, and

(3) Not less than ten thousand dollars (\$10,000.00) of injury to or destruction of property of others in any one accident. This requirement shall not apply to any operator if the operator if the owner of such vehicle has such insurance which covers the operator while he is operating the vehicle.

(d) On and after the date of enactment of this Section:

(1) The operator of a Motor Vehicle registered with the Absentee Shawnee Tribe shall carry in such vehicle at all times a current operator's security verification form listing the vehicle which has been issued by a bonafide insurance company registered to do business within Oklahoma, and shall produce such form upon request for inspection by any law enforcement officer or representative of the Tax Commission and, in case of a collision, the form shall be shown upon request to any person affected by said collision.

(2) Every Person registering a Motor Vehicle with the Absentee Shawnee Tribe, except a Motor Vehicle which is not being used upon the public highways or public streets, or a Manufactured Home while said Manufactured Home is on a permanent foundation, at the time of registration of such vehicle, shall certify the existence of security with respect to such vehicle by surrendering to the Tax Commission or other registering agency a current operator's security verification form or an equivalent form issued by a bonafide insurance company registered to do business in the State of Oklahoma. The Tax Commission or other registering agency shall require the surrender of such form prior to processing an application of registration or renewal.

(3) The following shall not be required to carry an owner's or operator's security verification form or an equivalent form during operation of the vehicle and shall not be required to surrender such form for vehicle registration purposes:

(i) Any vehicle owned or leased by the federal, state, or tribal government, or any agency or political subdivision thereof;

(ii) Any vehicle bearing the name, symbols, or logo of a business, corporation or utility on the exterior and which is in compliance with the provisions of the Oklahoma Statutes Annotated Title 47 according to the records of the Oklahoma Department of Public Safety which reflect a deposit, bond, self-insurance, or fleet policy on file with such Department of the State of Oklahoma; *Amended 9/11/02 by Resolution LAS-2002-37.*

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(iii) Any vehicle authorized for operation, pursuant to a permit number issued by the Interstate Commerce Commission or the Oklahoma Corporation Commission;

(iv) Any licensed taxicab; and

(v) Any vehicle owned by a licensed used Motor Vehicle dealer and not regularly used by him upon the public highways.

(e) Any Indian who knowingly issues or promulgates false or fraudulent information in connection with either an owner's or operator's security verification form or an equivalent form shall be guilty of an offense and upon conviction shall be subject to a fine not exceeding five hundred dollars (\$500.00) or imprisonment for not more than six (6) months, or by both such fine and imprisonment.

(f) Any Indian who operates, or allows to be operated a Motor Vehicle owned by him in violation of the provisions of this section, shall be guilty of an offense, and shall be subject to a fine not exceeding two hundred fifty dollars (\$250.00) or imprisonment for not more than thirty (30) days, or both such fine and imprisonment.

(g) Any Motor Vehicle operated in violation of the provisions of this Section shall be a public nuisance. In such cases, the Tax Commission shall seize any tribal tag placed upon such vehicle and not allow its return or re-registration of the vehicle until a security verification form is filed with the Commission or other action as ordered by the Commission is taken to verify that such vehicle will not be used in violation of this Section. If such vehicle has been in an accident, any law enforcement officer shall impound such vehicle until a security verification form or other appropriate action as ordered by the Commission is filed with the Commission. If no form is filed within six (6) months, the prosecutor shall file appropriate forfeiture proceedings to forfeit such vehicle to the Tribe.

(h) It shall be an absolute defense to any proceeding under this Section that a current driver's license or insurance policy was in fact in effect at the date of the incident, and in such cases, the action will be dismissed.

## **§ 21. Tribal Owned Vehicles**

The Tax Commission shall issue, without charge, a Certificate of Title, Certificate of Registration, tag and decal for any vehicle owned by the Absentee Shawnee Tribe of Oklahoma or its subdivisions, agencies, and any consortium of which the Tribe is a member. Tribally owned vehicles are exempt from the taxes imposed by this Chapter. Title to all such vehicles shall be in the Absentee Shawnee Tribe of Oklahoma, and such vehicles may be disposed of only by action of the Executive Committee. If the particular agency, subdivision or consortium has been authorized to purchase and dispose of property in the agency's name by resolution of the Executive Committee, the agency may hold title to a vehicle purchased through an authorized budget line item in its own name, and dispose of the vehicle pursuant to its authorized powers, unless the purchase was made with appropriated tribal funds. If the purchase was made with

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appropriated tribal funds, the Executive Committee must concur by resolution in the sale of any such vehicle. *Amended 9/11/02 by Resolution LAS-2002-37. Amended 7/14/04 by Resolution*

## § 22. Authorized Signature

The Tax Commission shall by rule designate those individuals or officers who are empowered to sign the Certificates of Title and Certificate of Registration on behalf of the Tax Commission to include the following:

- (1) Any Tax Commissioner;
- (2) Tax Administrator;
- (3) Assistant Tax Administrator; and
- (4) Tax Clerk.

## § 23. Penalties

(a) Any owner of a vehicle who fails to register the vehicle and/or transfer the title within thirty (30) days of the notary/expiration date shall be subject to a penalty of .25 cents per day beginning on the 31<sup>st</sup> day. This penalty shall continue to accrue until the penalty equals twice the amount of the annual registration tax. In addition, failure to do so may subject the owner to a civil penalty. *Amended 9/11/02 by Resolution LAS-2002-37. Amended 3/17/04 by Resolution LAS-2004-11.*

(b) After thirty (30) days from the expiration date for annual registration of a vehicle under this Chapter, the Absentee Shawnee Tribal Police shall have the authority to seize and take into custody any expired license plate within the territorial jurisdiction of the Absentee Shawnee Tribe of Oklahoma. The procedures involved shall be as follows:

(1) The Tax Commission shall notify the owner of the violation under this chapter by certified mail, return receipt requested, to the last known address of the owner. Such notification shall state the expiration date of the expired license plate and that the license plate will be seized in the event full payment, including fees and penalties, is not received within twenty (20) days from the date of the mailing of the notice.

(2) If the owner fails to make full payment within the twenty (20) days prescribed, then the Tax Commission shall have the authority to proceed with the seizure of the license plate. The seizure shall be effected by an order of the Tribal Court to the Tribal Police to seize the license plate from the vehicle while said vehicle is parked on Tribal owned or Tribal trust land, or while said vehicle is parked at the residence of the owner.

(3) Any such license plate seized shall not be released to the owner until all fees and penalties due are paid in full. In the event the owner of the license plate seized fails to pay such fees and penalties due within ten (10) days after seizure of expired

license plate, the Tax Commission shall have the authority to seize the vehicle involved

and sell the vehicle, by posting not less than five (5) notices of sale in five (5) different public places in the county where the vehicle is located, one of such notices to be posted at the place where the vehicle is stored; provided further, that a copy of the notice shall also be sent at least seven (7) days prior to the date of the sale, by certified mail, restricted delivery, with return receipt requested, to the last known address of the registered owner of such vehicle in question. Such vehicle shall be sold at such sale subject to the following terms and conditions:

(i) In the event the sale price is equal to, or greater than, the total costs of sale, seizure and the fee and penalty, the purchaser shall be issued a certificate of purchase, license plate, or Manufactured Home registration receipt and decal and Certificate of Registration;

(ii) In the event that sale price is less than the total costs of sale, seizure and the fee and penalty, such vehicle shall be sold as junk to the highest bidder, whereupon the successful bidder shall receive a certificate of purchase; and if such vehicle be dismantled, the record to such junked vehicle shall be canceled. If not dismantled, the same shall be immediately registered; or

(iii) Any residue remaining unclaimed by the delinquent owner shall be paid into the Tribal treasury to be designated toward police and fire protection.

(4) Any Person convicted of violating the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction shall be punished by a fine not to exceed two hundred and fifty dollars (\$250.00).

## **§ 24. Other Offenses**

(a) It shall be unlawful for any Person to commit any of the following acts:

(1) To lend or sell to, or knowingly permit the use of by one not entitled thereto, any Certificate of Title, license plate or decal issued to or in the custody of the Person so lending or permitting the use thereof.

(2) To alter or in any manner change a Certificate of Title, Certificate of Registration, license plate or decal issued under the laws of the Absentee Shawnee Tribe of Oklahoma.

(3) To operate a vehicle without proper license plate or decal or on which all taxes due the Absentee Shawnee Tribe of Oklahoma have not been paid.

(4) To buy, sell or dispose of, or have in his possession for sale, use or store, any secondhand or used vehicle on which the registration or license fee has not been paid, as required by law, and on which vehicle said Person neglects, fails or refuses to display at all times the license plate or decal assigned to it.

(5) To give a fictitious name or fictitious address or make any misstatement of facts in application for Certificate of Title and Certificate of Registration of a vehicle.

(6) To operate a vehicle within the jurisdiction of the Absentee Shawnee Tribe of Oklahoma after the registration deadline for that vehicle without a proper license plate, as prescribed by this chapter for the current year.

(b) Any Person convicted of violating the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction shall be punished by a fine not to exceed two hundred and fifty dollars (\$250.00).

## **§ 25. Recognition of Foreign Certificate of Titles and Certificate of Registrations**

It shall not be unlawful by reason of this chapter for any Person to possess or operate a vehicle within the jurisdiction of the Absentee Shawnee Tribe of Oklahoma so long as the vehicle is properly registered and tagged by the jurisdiction in which such Person resides or in which the vehicle is principally garaged and such jurisdiction extends like or similar recognition to the vehicle tags, certificates of title and certificates of registration issued by the Absentee Shawnee Tribe of Oklahoma. *Amended 9/11/02 by Resolution LAS-2002-37.*

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2025 S. GORDON COOPER DRIVE  
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**TAXATION AND REGISTRATION OF VEHICLES  
RULES AND REGULATIONS**

**REQUIREMENTS FOR TITLE AND REGISTRATION**

1. Must be an enrolled Absentee Shawnee Tribal member residing in the State of Oklahoma. Absentee Shawnee Tribe of Oklahoma enrollment card required; and proof of residency required, as approved by the AST Tax Commission.
2. Notarized Title, Manufacturer's Statement of Origin (MSO), or Bill of Sale for the vehicle.
3. Proof of Liability Insurance (Oklahoma Security Verification).
4. Valid Oklahoma Driver's License.





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**CHARGES**

1. TITLE FEES. Ref. Chapter 8, §14:

- (a) Motor Vehicles, Recreational Vehicles, and Commercial Trailers (Trailers-Reserved).
  - (i) Original or Transfer \$10.00
  - (ii) Duplicate \$ 5.00
- (b) Non-Commercial Trailers and Boats. (Trailers-Reserved. Boats-Reserved)
  - (i) Original, Transfer, or Duplicate \$ 2.00
- (c) Lien Entries. \$ 5.00  
All vehicles (includes every motor vehicle, farm truck, motorcycle, motorized bicycle, recreational vehicles).

2. REGISTRATION TAX

- (a) Motor Vehicle, Motorcycle, Motorized Bicycle based on year of vehicle. Ref. Chapter 8, §4(a).
- (b) Farm Trucks based on year and weight of vehicle. Ref. to Chapter 8, §5.
- (c) Commercial vehicles based on year of vehicle. Ref. Chapter 8, §6.
- (d) Recreational Vehicles based on year and Retail Purchase Price. Ref. Chapter8, §7.
- (e) Boats and Trailers – Reserved.



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**TAXATION AND REGISTRATION OF VEHICLES  
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**CHARGES** (continued)

3. EXCISE TAX.

On every passenger automobile, motorcycle or motorized bicycle of 1.25% of the retail purchase price for the first year of registration. Chapter 8, §4(b).

4. PERSONALIZED TAGS.

One-time charge of \$25.00 to order, and is in addition to normal costs for registering and titling the vehicle. Ref. Chapter 8, §18.

5. OTHER FEES:

Duplicate Registration	\$5.00
Tag Replacement	\$5.00
Decal Replacement	\$2.50 each

6. LATE PENALTY. Any owner of a vehicle who fails to register the vehicle and/or transfer the title within thirty (30) days of the notary/expiration date shall be subject to a penalty of .25 cents per day beginning on the 31<sup>st</sup> day. Registration penalty shall continue to accrue until the penalty equals twice the amount of the annual registration tax; Title transfer penalty continues to accrue until transfer completed. Ref Chapter 8, §23.

7. INTEREST PENALTY of twelve percent (12%) per annum (1% per month) shall be assessed against the total amount due.

8. A five dollar (\$5.00) Administrative Fee is charged on all transactions involving the handling of the registration, title, and other documents. Ref. Chapter 8, §2(b).



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**TAXATION AND REGISTRATION OF VEHICLES  
RULES AND REGULATIONS**

**GUIDE TO SYSTEM OF ISSUANCE OF LICENSE PLATES**

I. APPLICATION FOR MOTOR VEHICLE TITLE AND REGISTRATION

A. Verify Eligibility Requirements:

1. *Must be an enrolled Absentee Shawnee Tribal member residing in the State of Oklahoma. Absentee Shawnee Tribe of Oklahoma enrollment card required; and proof of residency required, as approved by the AST Tax Commission.*
2. Valid Oklahoma Driver's License.
3. Proof of Liability Insurance (Oklahoma Security Verification).
4. Notarized Title, Manufacturer's Statement of Origin (MSO), or Bill of Sale; and Registration to vehicle. Surrendered to AST Tax Commission.
5. Lien(s) entered on previous title, MSO, etc. will transfer to AST title unless original lien release (or notarized copy) is provided. Surrendered to AST Tax Commission. Ref. Chapter 8, §11.

B. Steps for Issuance:

Physically verify that vehicle identification number (Vin.) on presented title, MSO, or Bill of Sale matches actual Vin. on the vehicle.

1. Complete MV Check List sheet.
2. Issue next tag number.
3. Issue next decal number.
4. Issue next title number, if applicable. See MV Log Book. AST titles shall be assigned an identified number consisting of prefix, year, number (consecutively issued), and a suffix as follows: *Example OT020001RM*

### PREFIXES

- a. An “Original Title” shall be issued to the first purchaser of a vehicle from a new vehicle dealer. Original title numbers shall contain the prefix “OT-”.
- b. A “Transfer Title” shall be the title issued to a second or subsequent owner of a vehicle whether purchased from an individual or a dealer. Transfer titles shall contain the prefix “TT-”.
- c. A “Duplicate Title” shall be the title issued to the owner of record to replace a lost, stolen, or mutilated original or transfer title. Duplicate title numbers shall contain the prefix “DT-”.
- d. A “Junk Title” shall be the title issued to the owner of record for such vehicle as described in section 11(c) of this chapter. Junk title numbers shall contain the prefix “JT-“.
- e. A “Salvage Title” shall be the title issued to the owner of record for such vehicle as described in section 11(c) of this chapter. Salvage title numbers shall contain the prefix “ST-“.

### SUFFIXES

- a. “Tribal Government” vehicle title numbers shall be issued with the suffix “-TG”.
- b. “Resident Member” vehicles shall be issued title numbers with the suffix “-RM”.

5. Issue next registration number. See MV Log Book.

#### C. Motor Vehicle Forms:

1. Input all information into Access “TagP2000” MV database program. Program will calculate all costs based on inputted data. Ref: AST Licensing and Tax Code, Chapter 8.
2. Print “Application for AST Motor Vehicle Registration and Title” form. An original and duplicate copy will print. **IMPORTANT: Verify accuracy of information on form!** Insert carbon paper between copies and have owner or legal agent sign the form in the presence of a notary.

3. Insert and Print “AST Certificate of Title” (yellow form).
4. Insert and Print “AST Certificate of Registration” (green form).
5. Tax Clerk (or other member of Tax Commission staff) signs all forms and affixes Tax Commission Seal (and notarizes, if applicable).
6. Collect total amount due and issue a numbered receipt.
7. Scan all documents into the MV database; and Print scanned images of, AST Title, AST Registration, DL, Insurance, and Tribal Enrollment Card.
8. Issue the tag and/or the decals to the owner, being sure to point out the expiration date. **NOTE:** Emphasize to the owner that a copy of the registration and insurance verification are to be kept in the vehicle and the title is to be stored for safekeeping.
9. RENEWAL NOTICES are sent to vehicle owner(s) at the beginning of each month. Renewal notices are a courtesy service, it is the responsibility of the owner to renew tag(s) when due. Only one notice per vehicle will be sent each year.

## II. RECORDING THE MOTOR VEHICLE TRANSACTION

- A. Immediately log information into MV Log Book.
- B. File completed paperwork and copies in MV RECORD FILES.

## III. MOTOR VEHICLE FEES. Ref: Chapter 8.

- A. Title Fee \$10.00.
- B. 1.25% Excise Tax based on the Actual Purchase Price of the vehicle, if applicable.
- C. Annual Registration Fee based on the year of the vehicle. See §4 Vehicle Registration Tax Schedule.
- D. Personalized Tag \$25.00, one time fee, paid in advance.

Plus \$5.00 Administrative Fee. See Rules & Regulations “Charges” section for more information.



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**TAXATION AND REGISTRATION OF VEHICLES  
RULES AND REGULATIONS**

**PERFECTION OF SECURITY INTERESTS**

**Absentee Shawnee Tribe of Oklahoma Licensing and Tax Code, Chapter Eight, Sec. 11**

(b) Perfection of Security Interest. A notice of lien (security interest) against a vehicle shall be placed upon the face of said Certificate of Title upon request of the lien-holder, or shall be transferred from the surrendered title certificate to the Absentee Shawnee Tribe Certificate of Title absent a signed lien release form or statement issued by the lien-holder. Except for security interest on inventory held by a licensed motor vehicle or manufactured home dealer, notation of lien information including name and address of lien-holder and date executed on the Certificate of Title shall perfect the lien-holder's security interest in said vehicle.

**Lien Entry**

To perfect a lien on a vehicle, proper ownership documentation and lien entry form(s) must be presented to the Absentee Shawnee Tribe of Oklahoma Tax Commission, along with applicable fees.

**Form(s)**

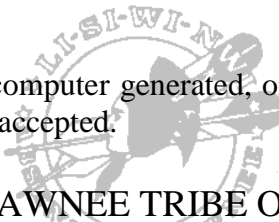
*Effective 1/1/2009, the 6-Part Lien Entry (carbon copy) Forms will no longer be accepted by the State of Oklahoma. However, the lien releases of this form will still be accepted.*

Lien entries may be entered using the Absentee Shawnee Tribe of Oklahoma Lien Entry Form. Note: As stated in Motor Vehicle: Liens section of the Oklahoma Tax Commission's (OTC) website regarding lien entry forms, "Any lien entry form which follows our template and which includes all listed information will be acceptable. However, non-complying forms will be rejected."

- Or -

Oklahoma Lien Entry Form #21A can also be utilized and may be downloaded from the OTC website [www.oktax.state.ok.us](http://www.oktax.state.ok.us)

All lien entry forms must be typed, computer generated, or printed in a legible manner. Forms with illegible information will not be accepted.



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**PERFECTION OF SECURITY INTERESTS**

**Perfection Date**

For perfection of the security interest on a vehicle to begin from the date of execution of the lien, the lien form and all required documents and fees must be received by the AST Tax Commission office within twenty-five (25) days following execution of the security agreement. If received more than twenty-five (25) days, perfection of the security interest will occur at the time of delivery to the AST Tax Commission office.

Lien Entry Date = Date of Execution, if received within 25 days of execution date

Lien Entry Date = Delivery Date, if received more than 25 days

**Continuation of Existing Lien(s)**

A mandatory lien filing will be processed for any lien reflected on a surrendered title or assigned Manufacturer's Statement of Origin (MSO) that is absent a lien release. A lien form will be prepared and sent to the lender and the lien information will carry forward and appear on the face of the AST Certificate of Title.

**Lien Release**


Absentee Shawnee Tribe of Oklahoma lien release form(s) will be provided with lien entry process.

The lender must furnish a signed and dated copy of the lien release form within seven (7) business days after satisfaction of the security agreement to the debtor and to the Absentee Shawnee Tax Commission office.

Upon release of the lien and presentation of the lien release form, the owner may obtain a new Absentee Shawnee Certificate of Title removing lien from the title. Document revision fees apply.

When a lien release form cannot be obtained, a notarized statement from the lending institution (secured party) stating the release of the lien may be accepted to remove the lien. Statement

must include:



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**TAXATION AND REGISTRATION OF VEHICLES  
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**PERFECTION OF SECURITY INTERESTS**

**Lien Release** – Continued

1. Name of Secured Party (if successor by merger, succession papers must be attached);
2. Name of Debtor;
3. Vehicle Identification Number (Vin); and
4. Date and Signature of Release by Secured Party's Representative

Lien release statement should be typed or computer generated and only the original copy may be received. However, a faxed copy may be accepted provided the fax clearly originated from the lien holder.





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**INFORMATION CONCERNING VEHICLES PREVIOUSLY REGISTERED WITH  
THE ABSENTEE SHAWNEE TRIBE**

1. A Federal Court has ruled that the State of Oklahoma may not charge back taxes on vehicles previously owned by tribal members that were properly registered with an Indian tribal government, when the subsequent owner seeks to obtain a title for that vehicle with the State of Oklahoma.<sup>2</sup> The Supreme Court held that the State of Oklahoma may not tax the vehicles of a tribal member who reside within Indian Country that have been properly registered with the tribe of which he is a member.<sup>3</sup>
2. In order to avoid assessment of back taxes by the State of Oklahoma on a vehicle previously registered with the Absentee Shawnee Tribe, the subsequent owner must obtain and show proof that the previous owner was a member of the tribe when seeking to register the vehicle with the State of Oklahoma. This proof may be in the form of:
  - a. A copy of a tribal identification card; *or*
  - b. A Bureau of Indian Affairs (BIA) card stating tribal affiliation; *or*
  - c. A Certificate of Tribal Membership.
3. A copy of the proof of tribal membership must accompany the title receipt and registration receipt when the subsequent owner is registering the vehicle with the State of Oklahoma.
4. Processing of Oklahoma titles for vehicles previously registered with the Absentee Shawnee Tribe are to be treated in the same manner the processing of titles of vehicles registered out of-state.
5. A properly completed Application for Oklahoma Certificate of Title (OTC Form 701-6) is required. An out-of-state Declaration of Damage or Theft is required unless the vehicle is exempt from the requirement.
  1. A \$4.00 vehicle inspection is to be charged to compare the serial number listed on the documentation (conveying ownership) to ensure they match.
  2. In the event a properly executed title is not presented, the original Oklahoma title will be placed on "Hold for Document" (DO). The applicant, however, must have evidence of ownership to place the title on "hold."

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<sup>2</sup> See Sac and Fox Nation v. Oklahoma Tax Com'n, 967 F.2d 1425, 1427 n.1 (10<sup>th</sup> Cir. 1992), *judgment vacated by*, Oklahoma Tax Com'n v. Sac and Fox Nation, 508 U.S. 114 (1993). The State of Oklahoma did not appeal this part of the District Court's ruling. See *id.*

<sup>3</sup> See Oklahoma Tax Com'n v. Sac and Fox Nation, 508 U.S. 114, 126-128 (1993).

3. For questions relating to titles of vehicles previously registered with the Absentee Shawnee Tax Commission, contact the Title Section.

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**MOTOR VEHICLE DOCUMENTS RETURN REQUEST**

I, the undersigned, hereby request the return of the motor vehicle documents surrendered to the Absentee Shawnee Tax Commission on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Oklahoma Title # \_\_\_\_\_;  
Manufacturer's Statement of Origin (MSO) \_\_\_\_\_;  
Bill of Sale \_\_\_\_\_;  
Oklahoma Registration Certificate; and  
Other \_\_\_\_\_

I hereby return to the Absentee Shawnee Tax Commission the documents and tag issued on the above date.

Absentee Shawnee Title Number: \_\_\_\_\_;  
Absentee Shawnee Cert. of Reg. Number: \_\_\_\_\_;  
Absentee Shawnee Appl. for Registration: \_\_\_\_\_;  
Absentee Shawnee Tag Number: \_\_\_\_\_; and  
Absentee Shawnee Decal Number: \_\_\_\_\_.

\_\_\_\_\_  
Owner/Legal Agent

\_\_\_\_\_  
Date

Subscribed and sworn to before me on this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC  
Commission # \_\_\_\_\_

\_\_\_\_\_  
My Commission Expires

(seal)

I hereby certify the above information is true and correct as presented to the Tax Commission of the Absentee Shawnee Tribe of Oklahoma.

\_\_\_\_\_  
ABSENTEE SHAWNEE TAX COMMISSION

\_\_\_\_\_  
DATE

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA  
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**UNROADWORTHY VEHICLE AFFIDAVIT**

I, \_\_\_\_\_ affirm that the vehicle described as a  
Yr. \_\_\_\_\_, Make/Model \_\_\_\_\_, VIN# \_\_\_\_\_  
with the assigned Absentee Shawnee Title # \_\_\_\_\_, Tag # \_\_\_\_\_,  
and Decal # \_\_\_\_\_, is not road worthy due to major mechanical breakdown as of  
the date of registration renewal expiration, which is \_\_\_\_\_. I will renew  
the registration immediately after the above vehicle has become road worthy. I understand it is  
illegal to operate a vehicle without a proper license or decal on which all taxes due has not been  
paid. Any person convicted of violating the provisions of this section (Absentee Shawnee  
Licensing and Tax code, Chapter 8) shall be deemed guilty of a misdemeanor and upon  
conviction shall be punished by a fine not to exceed \$250.00.

Owner/Legal Agent \_\_\_\_\_ Date \_\_\_\_\_

Subscribed and sworn to before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC  
(Seal)

\_\_\_\_\_  
My Commission Expires  
Commission # \_\_\_\_\_

I hereby certify the above information is true and correct as presented to the Tax Commission of  
the Absentee Shawnee Tribe of Oklahoma.

\_\_\_\_\_  
ABSENTEE SHAWNEE TAX COMMISSION

\_\_\_\_\_  
DATE

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**COMMERCIAL VEHICLE AFFIDAVIT**

I, \_\_\_\_\_ affirm that the vehicle described as a  
Yr. \_\_\_\_\_, Make/Model \_\_\_\_\_, VIN# \_\_\_\_\_  
with the assigned Absentee Shawnee Title # \_\_\_\_\_, Tag # \_\_\_\_\_, and  
Decal # \_\_\_\_\_, is to be used primarily for trade or business purposes and qualifies as a  
commercial vehicle pursuant to Chapter 8, Section 6 of the Absentee Shawnee Licensing and  
Tax Code. My Federal Employers' Identification Number is # \_\_\_\_\_. I  
understand that I am required under the Code to cause the name of the business to be  
permanently affixed to each side of the vehicle in letters to numerals at least one inch in height  
and in color contrasting with the color of said vehicle. I also understand that failure to comply  
with this requirement or misrepresentation of the usage of this vehicle will cause me to become  
subject to criminal action, possible imprisonment and/or a fine not to exceed five hundred dollars  
(\$500.00).

Owner/Legal Agent \_\_\_\_\_ Date \_\_\_\_\_

Subscribed and sworn to before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC  
(Seal)

\_\_\_\_\_  
My Commission Expires  
Commission # \_\_\_\_\_

I hereby certify the above information is true and correct as presented to the Tax Commission of  
the Absentee Shawnee Tribe of Oklahoma.

\_\_\_\_\_  
ABSENTEE SHAWNEE TAX COMMISSION

\_\_\_\_\_  
DATE

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**FAMILY AFFIDAVIT**

For the Transfer of Vehicle/Vessel/Outboard Motor Ownership without the Assessment of Excise Tax

State of Oklahoma, County of \_\_\_\_\_ }

Model Year: \_\_\_\_\_ Make: \_\_\_\_\_ Vehicle Identification Number: \_\_\_\_\_

I hereby affirm ownership of the above listed vehicle/vessel/motor is being transferred, without consideration, (to/from) the following: \_\_\_\_\_, who is my (check applicable box)

Husband     Wife     Parent/Step Parent/Grandparent     Child/Step Child/Grandchild

**Note:** Excise tax is exempt on transfers only between Husband and Wife, or Parent/Step Parent/Grandparent, or Child/Step Child/Grandchild.

Signature of Affiant: \_\_\_\_\_

Subscribed and sworn to before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_, Notary Public.

My Commission Expires: \_\_\_\_\_

Commission Number: \_\_\_\_\_

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Shawnee, OK 74801

**FAMILY AFFIDAVIT**

For the Transfer of Vehicle/Vessel/Outboard Motor Ownership without the Assessment of Excise Tax

State of Oklahoma, County of \_\_\_\_\_ }

Model Year: \_\_\_\_\_ Make: \_\_\_\_\_ Vehicle Identification Number: \_\_\_\_\_

I hereby affirm ownership of the above listed vehicle/vessel/motor is being transferred, without consideration, (to/from) the following: \_\_\_\_\_, who is my (check applicable box)

Husband     Wife     Parent/Step Parent/Grandparent     Child/Step Child/Grandchild

**Note:** Excise tax is exempt on transfers only between Husband and Wife, or Parent/Step Parent/Grandparent, or Child/Step Child/Grandchild.

Signature of Affiant: \_\_\_\_\_

Subscribed and sworn to before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_, Notary Public.

My Commission Expires: \_\_\_\_\_

Commission Number: \_\_\_\_\_