

**TITLE 710. OKLAHOMA TAX COMMISSION
CHAPTER 22. BOATS AND MOTORS**

RULEMAKING ACTION:

Notice of proposed PERMANENT rulemaking.

PROPOSED RULES:

Subchapter 7. Titles

710:22-7-5 [AMENDED]

SUMMARY:

Section 710:22-7-5 has been amended to clarify policy and procedure for utilizing the manufacture year as the model year when no model year is designated by the manufacturer.

AUTHORITY:

Oklahoma Tax Commission; 68 O.S. § 203; 63 O.S. § 4004

COMMENT PERIOD:

Persons wishing to make written submissions may do so by 4:30 p.m., February 13, 2008, to the Oklahoma Tax Commission, Tax Policy and Research Division, 2501 North Lincoln Boulevard, Oklahoma City, Oklahoma 73194. Those wishing to make oral comments at the public hearing should request placement on the docket well in advance of the hearing date, by calling Pat McDonald at (405) 522-3133.

PUBLIC HEARING:

A public hearing will be held to provide an additional means by which suggestions may be offered on the content of the proposed rules. Time, Date and Place of the hearing are as follows: February 14, 2008, 9:00 a.m. in the 4th floor hearing room at the Oklahoma Tax Commission, 2501 Lincoln Blvd., Oklahoma City, Oklahoma. In order to facilitate entry into the building, those wishing to appear should contact Pat McDonald at (405) 522-3133 at least 24 hours prior to the hearing date to complete their visitor pre-registration. Entry to the M.C. Connors' building must be made through the doors located on the east side of the building. In order to gain access to the 4th floor hearing room, attendees must register at the information desk in the lobby by presenting a driver's license or other photo identification. A name badge and floor access card will be issued once registration is completed.

Time limitations may be imposed on oral presentations to ensure that all persons who have filed written requests for placement on the docket will have an opportunity to speak.

REQUEST FOR COMMENTS FROM BUSINESS ENTITIES:

Although nothing in this rulemaking action has been determined to adversely impact small business, the Oklahoma Tax Commission (OTC) requests that, pursuant to 75 O.S. § 303(B)(6), business entities affected by these rules provide the OTC, within the comment period, in dollar amounts, if possible, information on any increase in direct costs, such as fees, and indirect costs, such as those associated with reporting, recordkeeping, equipment, construction, labor, professional services, revenue loss, or other costs expected to be incurred by a particular entity due to compliance with the proposed Rules.

COPIES OF PROPOSED RULES:

Interested persons may inspect proposed rules at the offices of the Oklahoma Tax Commission, Tax Policy Division, 5th floor, M. C. Connors Building, 2501 North Lincoln Boulevard, Oklahoma City, Oklahoma. Copies of proposed rules may be viewed online at www.oktax.state.ok.us or obtained without charge from the Oklahoma Tax Commission, Tax Policy and Research Division, 2501 North Lincoln Boulevard, Oklahoma City, Oklahoma 73194.

RULE IMPACT STATEMENT:

A Rule Impact Statement will be prepared and will be available for review from and after January 17, 2008, from the same source listed above for obtaining copies of proposed rules.

CONTACT PERSON:

Lisa R. Haws, Agency Liaison. Phone: 405-522-5519; FAX: 405-522-0063; Email: lhaws@oktax.state.ok.us

CHAPTER 22. BOATS AND MOTORS

SUBCHAPTER 7. TITLES

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

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

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

