Oklahoma Intercollegiate Legislature
2nd Session of the 56th Legislature (2025)

Senate Bill No. SE-002 Nixon (SE)

AS INTRODUCED

An act relating to aircraft and airports; providing for short title; amending 3 O.S. § 256; and providing an effective date.

BE IT ENACTED BY THE STATE OF OKLAHOMA

Section 1. This act shall be known as the "Reducing Aircraft Registration" Act of 2025.

Section 2. AMENDATORY 3 O.S. § 256 is amended to read as follows:

A. Registration fees and taxes on aircraft shall be paid to and collected by Service Oklahoma and its agents in the same manner as registration fees and taxes are paid and collected on automobiles. The registration and re-registration of aircraft shall be subject to the following schedule and rates:

1. Single-engine piston aircraft shall be taxed according to the following: Schedule "A":

SCHEDULE "A"

| WEIGHT IN POUNDS | FEE |
|---|---|
| Less than 1,750 | $30.00 |
| 1,751 through 2,500 | $52.50 |
| 2,501 through 3,500 | $82.50 |
| 3,501 through 4,500 | $112.50 |
| 4,501 through 5,500 | $142.50 |
| 5,501 through 6,500 | $172.50 |
| 6,501 through 8,500 | $202.50 |
| 8,501 through 10,000 | $277.50 |
| 10,001 through 13,000 | $345.00 |
| 13,001 through 17,000 | $397.50 |
| 17,001 through 20,000 | $450.00 |
| 20,001 through 25,000 | $562.50 |
| 25,001 through 30,000 | $750.00 |
| 30,001 through 40,000 | $937.50 |
| 40,001 through 50,000 | $1,125.00 |

| | |
|---|---|
| 50,001 through 75,000 | $1,500.00 |
| 75,001 through 100,000 | $1,875.00 |
| 100,001 and over | $2,250.00 |

2. Rotary-wing aircraft shall be taxed at ~~two times~~ the Schedule "A" fee, based on the same weight classifications.
3. Multi-engine piston aircraft shall be taxed at ~~three times~~ the Schedule "A" fee, based on the same weight classifications.
4. Turbo-prop aircraft shall be taxed at ~~six~~ <u>two</u> times the Schedule "A" fee, based on the same weight classifications.
5. Turbo-jet aircraft shall be taxed at ~~ten~~ <u>three</u> times the Schedule "A" fee, based on the same weight classifications.
6. Antique aircraft as defined by the Federal Aviation Administration, sailplanes, balloons, and home-built aircraft shall be subject to a flat-rate fee of Ten Dollars ($10.00).
7. The fees of this subsection, except those in paragraph 6 of this subsection, shall be reduced at a rate of ten percent (10%) each year following the date of manufacture until the fee is equal to fifty percent (50%) of the original fee, which shall then be the fee for each year thereafter.
8. Every aircraft owner shall have the right to appeal the assessment of the fee as provided for in this subsection, and Service Oklahoma shall appraise the aircraft and its avionics as personal property at the fair market value thereof, and shall apply a twelve-percent assessment rate which shall be levied at the appropriate county millage rate.

B. Aircraft purchased after January 1 of each year and subject to registration as provided for in this section shall be registered and taxed on a prorated basis. Registration fees and taxes shall be in lieu of all aircraft ad valorem taxes. All monies collected shall be paid to Service Oklahoma and disbursed as follows:
   1. Three percent (3%) of all such funds shall be paid to the State Treasurer for deposit to the credit of the General Revenue Fund of the State Treasury; and
   2. Ninety-seven percent (97%) of such registration fees and taxes shall be deposited in the Oklahoma Department of Aerospace and Aeronautics Revolving Fund.

Section 3. This act shall become effective ninety (90) days after passage and approval.