

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.

Excise Tax Calculation

Used: 65% of ½ Sale Price x 3.25% = Excise Tax
New: 3.25% of ½ Sale Price = Excise Tax

VIN FORMATION BY OTC GUIDELINES

When an MSO, out-of-state title or Lien Entry Form contains dashes or slash marks and/or lists more than seventeen (17) alphanumeric characters in the V.I.N., dashes and slash marks are ***ignored*** and additional characters are ***dropped*** from the ***front*** of the number to make a total of seventeen (17) characters.

Over 17 Characters in Serial Number

Example: An out of state title lists the V.I.N. as “ARSNNASH-AR9493-AG9493”.

Solution: Ignore slash marks and dashes - they are not to be included in the V.I.N. recorded in the Oklahoma record. The V.I.N. should be entered as “NNASHAR9493AG9493”

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.”

- If more than seventeen (17) characters remain, drop characters from the ***front*** of the number to make a total of seventeen (17) characters, as in the first example box above.