

PART 13. MANUFACTURED HOMES

710:60-3-130. Manufactured homes

- (a) **Definition. "Manufactured home"** means a residential dwelling built in accordance with the provisions of 42 U.S.C. § 5401.
- (b) **Initial title and registration.** In most instances, 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 will be issued registration renewal decals by the County Treasurer.
- (c) **License plate and decal required.** A manufactured home license plate and registration decal are required on all manufactured homes registered in this State.
- (d) **Fees may be prorated for remainder of current year.** For those manufactured homes purchased new or coming in from another state, license plates and corresponding registration decals shall be issued upon payment of the applicable registration fee for the balance of the year.
- (e) **Issuance of license and decal for currently registered manufactured homes; proof of payment of ad valorem tax.** For those manufactured homes already located and registered in this State on December 1, 1988, a license plate and registration decal shall be issued upon proof of current Ad Valorem taxes paid. Proof of payment must be in the form of a Manufactured Home Tag Certification Form or Manufactured Home Certificate (OTC Form 936). When presented with proof of payment, a license plate and corresponding decal will be issued for a total fee as set forth by statute.
- (f) **Basis used for registration fee and excise tax.** Both the registration fee and the excise tax assessment are based upon the selling price of the manufactured home. The selling price will be recorded as both the Factory Delivered Price (FDP) and the Total Delivered Price (TDP) when issuing an original Oklahoma title.
- (g) **Excise tax on manufactured homes.** The excise tax on new manufactured homes is levied on one-half 1/2 of the retail selling price. The excise tax on a used manufactured home will be applied to sixty-five percent (65%) of one-half the resale price. The excise tax rate is levied by the Oklahoma Statutes.
- (h) **Sale of manufactured home; transfer of title; change of basis.** If the manufactured home is sold, the title must be transferred to the new owner, who will have the title issued in his/her name. The FDP should be changed to reflect the purchase price. However, the TDP listed on the title will not be changed.
- (i) **Proof of payment of ad valorem tax required upon transfer.** Proof of current paid ad valorem taxes must be obtained before transferring ownership of a manufactured home.
- (j) **Manner of proof.** Acceptable proof of paid ad valorem taxes will be a Form 936 Manufactured Home Certificate or other receipt issued by a county treasurer which lists the manufactured home being transferred and clearly designates that taxes for the current calendar year have been paid in full.
- (k) **When other basis used in determining tax.** Should the manufactured home be repossessed or brought in used from out-of-state, the "blue book" suggested selling price will be used as a base price for the registration and collection of excise tax.
- (l) **Late registration; penalties.** The penalty for late registration of manufactured homes, which are those not registered within the 30 day period from the date of purchase or the date the manufactured home was brought into this state, shall be an amount equal to the registration fee, less the administrative fee, as set forth by statute.

[Source: Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01]