

TRAILERS & MISCELLANEOUS VEHICLES

COMMERCIAL/NON-COMMERCIAL AND FARM TRAILER TAGS

All tagged motor vehicles are in-lieu of Ad Valorem Tax.

Commercial Trailers are subject to “commercial trailer” tags. Must be pulled by a “commercial vehicle” with proper GVW (gross vehicle weight) registration. Trailer is not subject to Ad Valorem Tax if tagged.

Farm trailer tags are optional but not in-lieu of Ad Valorem Tax. All farm trailers are subject to Ad Valorem Tax unless tagged as a “commercial trailer”.

Non-commercial trailers are not subject to tag and should be taxed Ad Valorem. This would include farm, boat, lawn maintenance, utility, race-car and other such trailers pulled by “non commercial” vehicles, i.e.: personal vehicle or farm trucks.

Any trailer which is used in a commercial business or enterprise is required to be licensed with a commercial trailer tag. Additionally, the pulling unit of any commercial trailer should be licensed as a commercial truck or truck-tractor.

Occasional use of a trailer for a hobby, such as racing cars, or horse trailers, where the pulling unit is licensed as a non-commercial vehicle will not subject to license.

47 O.S. 2001, Sec. 1102 Definitions:

Commercial Trailer (See 47, Sec. 1133)
Commercial Vehicle (See 47, Sec. 1133, 1133.1)
Farm Vehicle (See 47, Sec. 1134)
Farm Trailer (See 47, Sec. 1134 C)
Manufactured Home (See 47, Sec. 1117)
Special Mobilized Machinery (See 47, Sec. 1129)
Travel Trailer

Motor Vehicle Rules:

710: 60-3-111, Farm Trailers
710: 60-3-94, Commercial Trailers
Motor Vehicle Division Letter to Motor License Agents January 24, 1994

COMMERCIAL TRAILERS [O.S. TITLE 47, § 1133][RULE 710:60-3-94]

Commercial trailers are trailers used in a commercial enterprise. Commercial trailers *must* be pulled by a commercially registered truck.

Commercial trailers are to be issued non-expiring commercial trailer license plates, regardless of their size or weight, with the following exceptions: