

**Model Year Changeover Rules
2014**

The Oklahoma Tax Commission offers the following guidance concerning used dealer excise tax exemption based on model year.

For the purpose of determining an excise tax exemption for licensed dealers, the latest manufactured model motor vehicle, travel trailer or commercial trailer is the newest model year currently available for retail sale. July 1 is the established date that new (next year's) models become available for retail sale. ***Absent evidence to the contrary***, that date is used in establishing the latest model.

If a certain model becomes available before July 1, that model becomes the latest manufactured model for that ***specific*** line, ***only***. Dealers attempting to claim an exemption for a 2014 model prior to July 1 should be prepared to provide written proof of the 2015 model's availability, for instance written confirmation from the manufacturer or a local newspaper ad reflecting availability of the model.