

BILL SUMMARY
1st Session of the 54th Legislature

Bill No.:	HB1931
Version:	CS
Request Number:	7363
Author:	Jackson
Date:	3/4/2013
Impact:	Tax Commission: Minimal Impact

Research Analysis

The CS for HB 1931 adds a definition of “construction machinery” and subjects “construction machinery” to registration requirements.

Prepared By: Brad Wolgamott

Fiscal Analysis

Section 1 proposes to amend §1102 of Title 47 by defining “construction machinery.” Construction machinery shall be defined as machines or devices drawn as trailers which are designed and used for construction, tree trimming and waste maintenance projects, which derive no revenue from the transportation of persons or property, whose use of the highway is only incidental and which are not mounted or affixed to another vehicle; provided construction machinery shall not include implements of husbandry as defined in 47 O.S. § 1-125.

Section 2 subjects construction machinery to the registration requirements of Section 1133 of Title 47.

The Oklahoma Tax Commission has worked closely with industry in developing the proposed statutory changes in Sections 1 and 2. The estimated revenue impact for these proposed amendments is minimal. There is no administrative impact associated with this measure.

Prepared By: Mark Tygret

Other Considerations

None.