

**OKLAHOMA TAX COMMISSION**

FISCAL IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT  
FIRST REGULAR SESSION, FIFTY-FOURTH OKLAHOMA LEGISLATURE

DATE OF IMPACT STATEMENT: February 28, 2013

BILL NUMBER: HB 1039

STATUS AND DATE OF BILL: Engrossed 02/27/2013

AUTHORS: House Casey, Sherrer, Roberts (Dustin) & Hoskin Senate Fields

TAX TYPE (S): Sales Tax SUBJECT: Administrative

PROPOSAL: Amendatory 68 O.S. §1364.2

The measure modifies the definition of "special event" to exclude a registered farmers market which is defined as a designated area where farmers, growers or producers from a defined region gather on a regularly scheduled basis to sell at retail nonpotentially hazardous farm food products and whole shell eggs to the public.

EFFECTIVE DATE: July 1, 2013-Emergency

REVENUE IMPACT:

Insert dollar amount (plus or minus) of the expected change in state revenues due to this proposed legislation.

FY 14: Decrease in special event permit fees of \$100

ADMINISTRATIVE IMPACT:

Insert the estimated cost or savings to the Tax Commission due to this proposed legislation.

FY 14: None

Feb. 28, 2013  
DATE

Rick Miller  
DIVISION DIRECTOR

bjs

2-28-2013  
DATE

Reece Womack  
REECE WOMACK, ECONOMIST

3/4/13  
DATE

Dawn Case  
FOR THE COMMISSION

**ATTACHMENT TO FISCAL IMPACT—HB 1039—[Engrossed]—Prepared February 28, 2013.**

In 2012, the Tax Commission issued two special event permits to farmers markets. Permit fees of \$100 are attributable to the two events. Assuming a similar number of special events occur, the amount of decrease to special event permit fees for FY14 will be \$100.