

OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: March 13, 2014

BILL NUMBER: HB 3143 **STATUS AND DATE OF BILL:** Engrossed Bill 03/12/2014

AUTHORS: House Jackson Senate Schulz

TAX TYPE (S): Sales Tax **SUBJECT:** Administrative

PROPOSAL: Amendatory 27 O.S. § 21-109

The measure allows an exception to the provision that municipal revenue and taxation ordinances and the licensing and regulatory authority of a municipality shall not apply or extend to any military installation located on federal property which has been annexed in part or in whole by a municipality on or after July 1, 1998. The exception provides for the application of municipal sales, use and occupancy tax ordinances to extend to any military installation on federal property annexed on or after July 1, 1998. This application is limited to activities on the military installation engaged in by the private sector involving the sale of goods and services taxable under the Oklahoma Sales Tax Code, the storage, use or other consumption of tangible property taxable under the Oklahoma Use Tax Code and the occupancy of hotel/motel rooms for rent whether received in money or otherwise.

EFFECTIVE DATE: November 1, 2014

REVENUE IMPACT:

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

FY 15: None

FY 16: None

ADMINISTRATIVE IMPACT:

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

FY 15: None

Mar. 13, 2014
DATE

Rick Miller
DIVISION DIRECTOR

msm

3-13-14
DATE

Reece Womack
REECE WOMACK, ECONOMIST

March 13, 2014
DATE

Dawn Cash
FOR THE COMMISSION

ATTACHMENT TO FISCAL IMPACT - HB 3143 - [Engrossed] - Prepared March 13, 2014.

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The measure will have no impact on state sales or use tax revenues. An unknown increase in municipal sales and use tax could occur as a result of this proposal.