

**OKLAHOMA TAX COMMISSION**

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

DATE OF IMPACT STATEMENT: January 13, 2014

BILL NUMBER: SB 1177 STATUS AND DATE OF BILL: Introduced 12/30/2013

AUTHORS: House n/a Senate Halligan

TAX TYPE (S): Motor Vehicle SUBJECT: Other

PROPOSAL: Amendatory 47 O. S. § 1135.2

The measure proposes to amend 47 O. S. § 1135.2 by creating a Combat Action Ribbon Recipient special license plate to honor recipients of the Combat Action Ribbon who present proper certification from the United States Department of the Navy. The license plates shall include the Combat Action Ribbon earned by the recipient. Persons may apply for this special license plate for vehicles having a rated carrying capacity of one (1) ton or less.

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 14: None  
FY 15: None

**ADMINISTRATIVE IMPACT:**

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

FY 14: None

Jan. 13, 2014  
DATE

Rick Miller  
DIVISION DIRECTOR

bjs

1-13-14  
DATE

Reece Womack  
REECE WOMACK, ECONOMIST

1/13/14  
DATE

Dawn East  
FOR THE COMMISSION

**ATTACHMENT TO FISCAL IMPACT-SB 1177-[Introduced]-Prepared January 13, 2014.**

SB 1177 proposes to amend 47 O. S. § 1135.2 by creating a Combat Action Ribbon Recipient special license plate to honor recipients of the Combat Action Ribbon presenting proper certification from the United States Department of the Navy. The license plates shall include the Combat Action Ribbon earned by the recipient. Persons may apply for a Combat Action Ribbon recipient license plate for vehicles having a rated carrying capacity of one (1) ton or less.

The statutory fee for the Combat Action Ribbon Recipient special license plate is \$8 and shall be in addition to all other vehicle registration fees. The \$8 fee is deposited into the Oklahoma Tax Commission Reimbursement Fund to be used for the administration of the Oklahoma Vehicle License and Registration Act.

There is no estimated change in state revenues or any administrative costs/savings associated with the proposals set forth in SB 1177.