OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: February 10, 2014

BILL NUMBER: SB 1257 **STATUS AND DATE OF BILL:** Introduced 01/06/2014

AUTHORS: House n/a Senate Simpson

TAX TYPE (S): Motor Vehicle **SUBJECT:** Other

PROPOSAL: Amendatory 47 O.S. § 1135.2

The measure proposes to amend 47 O.S. § 1135.2(B)(32) by extending the eligiblity for the Disabled Veterans special license plate to include surviving spouses in receipt of Dependency and Indemnity compensation from the United States Department of Veterans Affairs. The Disabled Veterans License Plate is currently issued to veterans rated 50% or more disabled and to unremarried surviving spouses of deceased disabled veterans.

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: Minimal
FY 16: Minimal

ADMINISTRATIVE IMPACT:

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

FY 15: None

Feb. 11, 2014 — Rick Miller — bjs
DATE — DIVISION DIRECTOR

2-11-14 — Reece Womack
DATE — REECE WOMACK, ECONOMIST

2/11/14 — Dan Cash
DATE — FOR THE COMMISSION

ATTACHMENT TO FISCAL IMPACT-SB 1257-[Introduced]–Prepared February 10, 2014.

The measure proposes to amend 47 O.S. § 1135.2(B)(32) by extending the eligiblity for the Disabled Veterans special license plate to include surviving spouses in receipt of Dependency and Indemnity compensation from the United States Department of Veterans Affairs. The Disabled Veterans License Plate is currently issued to veterans rated 50% or more disabled and to unremarried surviving spouses of deceased disabled veterans.

The proposed amendment allows qualifying disabled veterans' surviving spouses, who may have remarried but continue to receive Dependency and Indemnity compensation from the United States Department of Veterans Affairs, to obtain the Disabled Veterans special license plate for an annual fee of $5. The Oklahoma Department of Veterans Affairs estimate that less than 25 persons would become eligible annually. The estimated revenue impact for SB 1257 is a minimal decrease in vehicle registration fees.

There is no estimated administrative impact associated with the proposed amendment.