

**OKLAHOMA TAX COMMISSION**

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

DATE OF IMPACT STATEMENT: January 21, 2013

BILL NUMBER: SB 164 STATUS AND DATE OF BILL: Introduced 01/07/2013

AUTHORS: House n/a Senate Shumate

TAX TYPE (S): Motor Vehicle SUBJECT: Administrative

PROPOSAL: Amendatory

This measure proposes to amend 47 O.S. § 1135.3(B) by reauthorizing creation of a special license plate for members of the Sigma Gamma Rho Sorority. The annual additional registration fee for this license plate is \$15.00. Of this amount, \$8 is deposited into the OTC Reimbursement Fund and \$7 is apportioned as motor vehicle collections pursuant to the provisions of 47 O.S. § 1104.

EFFECTIVE DATE: November 1, 2013

REVENUE IMPACT:

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

FY 14: Minimal

FY 15: Minimal

ADMINISTRATIVE IMPACT:

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

FY 14: None

Jan. 21, 2013      Rick Miller  
DATE                      DIVISION DIRECTOR

bjs

1-23-2013      Reece Womack  
DATE                      REECE WOMACK, ECONOMIST

4/24/13      Dawn Cash  
DATE                      FOR THE COMMISSION

**ATTACHMENT TO FISCAL IMPACT—SB 164—[Introduced]—Prepared January 21, 2013.**

Senate Bill 164 proposes to amend 47 O.S. § 1135.3(B) by reauthorizing creation of a special license plate for members of the Sigma Gamma Rho Sorority. The annual additional registration fee for this license plate is \$15.00. Of this amount, \$8 is deposited into the OTC Reimbursement Fund and \$7 is apportioned as motor vehicle collections pursuant to the provisions of 47 O.S. § 1104.

Effective June 8, 2006, House Bill 2708<sup>1</sup> authorized creation of the Sigma Gamma Rho special license plate. Section 1135.3(A) of Title 47 of the Oklahoma Statutes provides that the Tax Commission shall not develop or issue any special license plates authorized by Section 1135.3 unless, within 180 days of such authorization, the Commission receives 100 prepaid applications for the authorized special license plate. The Sigma Gamma Rho special license plate did not receive the requisite number of applications. Because the monies received with the prepaid applications are returned to the applicant, the Motor Vehicle Division does not keep a record of the number of applications received when the total is less than the required minimum.

Senate Bill 164 proposes to reauthorize creation of the special license plate for members of the Sigma Gamma Rho Sorority and, if enacted, will grant members another 180 days of opportunity from the effective date to satisfy the statutory requirements for development and issuance.

Any estimated revenue impact will be of a minimal/positive nature.