

**MEMORANDUM**

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**OKLAHOMA TAX COMMISSION**  
TAX POLICY AND RESEARCH

DATE: February 15, 2014  
SUBJECT: SB 1711 – Committee Substitute (Req. No. 3331)  
TO: Rick Miller, Director  
FROM: Michael C. Kaufmann, Tax Policy Analyst

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The Committee Substitute (Req. No. 3331) for SB 1711 proposes to amend 68 O.S. §2357.22, the income tax the credit for investments in qualified clean burning motor vehicle fuel property. Effective November 1, 2014, this measure requires entities that invest in clean burning motor vehicle fuel property infrastructure (not vehicles) to make available for sale to the public compressed natural gas, liquefied natural gas or liquefied petroleum gas in order to qualify for the credit.

This measure has a minimal increase in revenue, since it is anticipated that few commercial refueling stations for owner-owned fleets would have been placed in service after the effective date of this proposal.