

BILL SUMMARY
1st Session of the 55th Legislature

Bill No.:	HB 1090
Version:	INT
Request Number:	5110
Author:	Rep. Sanders
Date:	2/4/2015
Impact:	Tax Commission:
	Fy-16 Revenue Decrease: \$428,111

Research Analysis

Please see previous summary of this measure.

Prepared By: Marcia Goff

Fiscal Analysis

From the Tax Commission:

The measure proposes to amend 68 O. S. § 1356 by exempting from the sales tax levy, sales of tangible personal property or services to the American Legion, whether the purchase is made by the entity chartered by the United States Congress or is an entity organized under the laws of Oklahoma or another state pursuant to the authority of the national American Legion organization.

In Oklahoma, the American Legion has a state department with 285 posts and an auxiliary with 180 units. Information obtained from the Organization indicates total average annual expenditures for the combined components in the estimated amount of \$9,152,000. Applying the state sales tax rate of 4.5% yields a decrease in state sales tax collections of \$411,840.

The estimated decrease in sales tax collections for FY 16 (including 1.3% inflation rate¹ adjustments) is \$428,111.

Prepared By: Mark Tygret

Other Considerations

None.