

**OKLAHOMA TAX COMMISSION**

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

**DATE OF IMPACT STATEMENT:** March 15, 2016

**BILL NUMBER:** HB 2378 **STATUS AND DATE OF BILL:** Engrossed 03/02/2016

**AUTHORS:** House Vaughan Senate Simpson

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

**PROPOSAL:** Amendatory

Section 1 of the measure proposes amendment to Section 1102 of Title 47 by excluding park model recreational vehicles from the definition of manufactured home and including these units in the recreational vehicle classification.

Section 2 of the measure proposes amendment to Section 2101 of Title 68 to exclude park model recreation vehicles from the definition of manufactured home for purposes of the levy of motor vehicle excise tax.

**EFFECTIVE DATE:** November 1, 2016

**REVENUE IMPACT:**

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

FY 17: Unknown estimated increase in motor vehicle tax collections along with an estimated decrease in ad valorem tax collections.

FY 18: Unknown estimated increase in motor vehicle tax collections along with an estimated decrease in ad valorem tax collections.

**ADMINISTRATIVE IMPACT:**

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

FY 17: None

Mar. 15, 2016  
DATE

Rick Miller  
DIVISION DIRECTOR

bjs

3-15-16  
DATE

Reece Womack  
REECE WOMACK, ECONOMIST

3/20/16  
DATE

Don Cas  
FOR THE COMMISSION

**ATTACHMENT TO FISCAL IMPACT HB 2378-[Engrossed] Prepared March 15, 2016**

Section 1 of the measure proposes amendment to Section 1102 of Title 47 by excluding park model recreational vehicles from the definition of manufactured home and including these units in the recreational vehicle classification.

Section 2 of the measure proposes amendment to Section 2101 of Title 68 to exclude park model recreation vehicles from the definition of manufactured home for purposes of the levy of motor vehicle excise tax.

In accordance with current law, the described units exceed the size limits of a travel trailer; are not self-propelled as required to qualify as a recreation vehicle but most closely fall within the parameters of the manufactured home classification and have been taxed as such. Generally, manufactured homes purchased new or brought in from another state are initially titled and registered. Also, the payment of vehicle excise tax is due as applicable. Thereafter, they are placed on county Ad Valorem tax rolls for property taxation purposes and are issued registration renewal decals by the County Treasurer.

Under the proposal, park model recreation vehicles will be titled and registered as other motor vehicles with the transfers thereof being subject to motor vehicle excise tax. Property tax would no longer be levied on the value of these units. Because these units are not presently assigned unique identifiers which would allow their segregation in the motor vehicle database, the units affected by this proposal cannot be determined.

Therefore, it is estimated that an increase in motor vehicle tax collections along with a decrease in local property tax revenues would occur as a consequence of this measure.