

OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: March 9, 2016

BILL NUMBER: HB 3192 **STATUS AND DATE OF BILL:** Engrossed 03/07/2016

AUTHORS: House Munson Senate Anderson

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

PROPOSAL: New and Amendatory

The measure proposes to amend 47 O.S. § 1127 to provide an alternative method in which to document "active duty status" for purposes of qualifying for the \$15 reduced vehicle registration rate for vehicles of active duty military service members and waiver of delinquent penalties for Oklahoma resident armed forces personnel who are stationed out-of-state by official assignment.¹

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: None

FY 18: None

ADMINISTRATIVE IMPACT:

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

FY 17: None

Mar. 9, 2016 Rick Miller
DATE DIVISION DIRECTOR

bjs

3-9-16 Reece Womack
DATE REECE WOMACK, ECONOMIST

3/9/16 Dan Car
DATE FOR THE COMMISSION

¹ The waiver applies to the duration of the out-of-state assignment and up to sixty days following the end of such assignment.

ATTACHMENT TO FISCAL IMPACT-HB 3192-[Engrossed]-Prepared 03/09/2016

The measure proposes to amend 47 O.S. § 1127 to provide an alternative method in which to document “active duty status” for purposes of qualifying for the \$15 reduced vehicle registration rate for vehicles of active duty military service members and waiver of delinquent penalties for Oklahoma resident armed forces personnel who are stationed out-of-state by official assignment.² Currently, in order to obtain the reduced vehicle registration rate or obtain a waiver of delinquent registration penalties pursuant to Section 1127 of Title 47 the applicant must provide a properly completed U.S. Armed Forces Affidavit (OTC Form 779) which requires 1) the signature of the active duty military service person or spouse and 2) the signature of an officer for the organization to which the military service person is assigned.³ Instead of the officer certification described in item 2, under the proposal for purposes of both the reduced registration rate and penalty waiver, the applicant may submit copies of written orders documenting that the servicemember, Guardsman, or Reservist is on active duty at the time of application for registration.

There is no revenue impact or administrative costs/savings to the Oklahoma Tax Commission associated with this proposal.

² The waiver applies to the duration of the out-of-state assignment and up to sixty days following the end of such assignment.

³ Certification by an officer of the U.S. Armed Forces organization is not required in instances when the active duty military service person is serving in a foreign country. OAC 710:60-3-25(b)(2)