

# OKLAHOMA TAX COMMISSION

## FISCAL IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT SECOND EXTRAORDINARY SESSION, FIFTY-SIXTH OKLAHOMA LEGISLATURE(2018)

**DATE OF IMPACT STATEMENT:** March 27, 2018

**BILL NUMBER:** HB 1018xx **STATUS AND DATE OF BILL:** Engrossed 03/26/2018

**AUTHORS:** House Wallace & Casey Senate David & Fields

**TAX TYPE (S):** Cigarette **SUBJECT:** Other

**PROPOSAL:** New Law

HB 1018xx in a new section of law not to be codified in the Oklahoma Statutes proposes to prohibit the Oklahoma Tax Commission from selling cigarette excise tax stamps to any wholesaler in excess of the amount of the monthly average amount of such excise tax stamps sold to such wholesaler during the preceding calendar year unless the wholesaler can document to the satisfaction of the Tax Commission probable sales greater than those in the preceding calendar year.

**EFFECTIVE DATE:** Upon passage and approval-Emergency

### REVENUE IMPACT:

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

FY 18: None

FY 19: None

### ADMINISTRATIVE IMPACT:

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

FY 18: None

Mar. 27, 2018  
DATE

Rick Miller  
DIVISION DIRECTOR

cjc

3-27-2018  
DATE

Huan Gong for  
REECE WOMACK/ECONOMIST

3-27-18  
DATE

Jimmy McInt  
FOR THE COMMISSION