

OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: February 20, 2018

BILL NUMBER: SB 1034 STATUS AND DATE OF BILL: Introduced 01/16/2018

AUTHORS: House n/a Senate Fry

TAX TYPE (S): Motor Vehicle SUBJECT: Other

PROPOSAL: Amendatory

The measure proposes to amend 47 O.S. § 1135.5 by reauthorizing the creation of the Lupus Awareness and Education special license plate¹ for any person wishing to provide financial support for the Lupus Foundation of Oklahoma.²

EFFECTIVE DATE: November 1, 2018

REVENUE IMPACT:

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

FY 19: Minimal

FY 20: Minimal

ADMINISTRATIVE IMPACT:

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

FY 19: None

Feb. 23, 2018
DATE

Rick Miller
DIVISION DIRECTOR

bjs

2-26-2018
DATE

Huan Gong for
REECE WOMACK, ECONOMIST

2-26-18
DATE

Jimmy Malt
FOR THE COMMISSION

¹ Lupus Awareness and Education License Plate was originally authorized by Laws 2013, c 197 § 2, effective November 1, 2013.

² The Lupus Awareness and Education special license plate was previously reauthorized by Laws 2015, c 378 § 2, effective November 1, 2015.

ATTACHMENT TO FISCAL IMPACT-SB 1034-[Introduced]-Prepared February 20, 2018.

The measure proposes to amend 47 O.S. § 1135.5 by reauthorizing the creation of the Lupus Awareness and Education special license plate³ for any person wishing to provide financial support for the Lupus Foundation of Oklahoma.⁴ Section 1135.5 of Title 47 of the Oklahoma Statutes provides that the Tax Commission shall not develop or issue any special license plates authorized by Section 1135.5 unless, within 180 days of such authorization, the Commission receives 100 prepaid applications for the authorized special license plate. The Lupus Foundation of Oklahoma did not receive the requisite number of applications. Because the monies received with the prepaid applications are returned to the applicant, the Motor Vehicle Division does not keep a record of the number of applications received when the total is less than the required minimum. If SB 1034 is enacted, it will grant this group another 180 days of opportunity from the effective date of the measure to satisfy the statutory requirements for development and issuance.

The estimated revenue impact is minimal/positive. There is no estimated administrative impact associated with the proposed amendment.

³ Lupus Awareness and Education License Plate was originally authorized by Laws 2013, c 197 § 2, effective November 1, 2013.

⁴ The Lupus Awareness and Education special license plate was previously reauthorized by Laws 2015, c 378 § 2, effective November 1, 2015.