

OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: February 17, 2018

BILL NUMBER: SB 1085 **STATUS AND DATE OF BILL:** Introduced 01/17/2018

AUTHORS: House n/a Senate Rader

TAX TYPE (S): Ad Valorem **SUBJECT:** Other

PROPOSAL: Amendatory

The measure proposes amendment to Section 2823 of Title 68 by providing that in the event a county has not met the minimum points threshold for a passing score based on the most recently-completed annual Performance Audit provided to the State Board of Equalization, any school district located within such county, or the sinking fund of a school district, shall not be apportioned any of the costs of such county's comprehensive program of inspection for the year immediately after the performance audit. It also provides that if a school district is not located wholly within the county, the district or its sinking fund shall be apportioned costs associated with any other county or counties for which an inspection program applies.

EFFECTIVE DATE: January 1, 2019

REVENUE IMPACT:

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

FY 19: None

FY 20: None

ADMINISTRATIVE IMPACT:

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

FY 19: None

Feb. 17, 2018
DATE

Rick Miller
DIVISION DIRECTOR

cjc

2-19-2018
DATE

Huan Gong for
REECE WOMACK, ECONOMIST

2-20-18
DATE

[Signature]
FOR THE COMMISSION

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Currently there are three counties which did not receive a passing score on the most recently completed Performance Audit which affects approximately thirty school districts.

There is no estimated impact to state revenues or administrative costs/savings to the OTC associated with this measure.