

OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: February 27, 2018

BILL NUMBER: SB 1383 STATUS AND DATE OF BILL: Introduced 01/18/2018

AUTHORS: House n/a Senate Floyd

TAX TYPE (S): Income Tax SUBJECT: Other

PROPOSAL: Amendatory

The measure proposes amendment to Section 161.11 of Title 59 by providing that a license of a chiropractic physician who is not in compliance with Oklahoma income tax law pursuant to 68 O.S. § 238.1, will not be renewed. It states that the license shall be automatically suspended at the date of renewal and shall remain suspended until the Board of Chiropractic Examiners receives notice from the Tax Commission that the licensee has come into compliance with Oklahoma income tax law. It further provides that the physician whose license is suspended pursuant to these provisions shall pay a reinstatement fee in an amount fixed by the Board not to exceed \$400.00.

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: None¹

FY 20: None¹

ADMINISTRATIVE IMPACT:

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

FY 19: None

Feb. 27, 2018
DATE

Rick Mullen
DIVISION DIRECTOR

bjs

2-27-2018
DATE

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REECE WOMACK, ECONOMIST

3-1-18
DATE

Jimmy Mullen
FOR THE COMMISSION

¹ Licenses of chiropractors issued by the Board of Chiropractic Examiners are currently subject to nonrenewal/suspension for noncompliance with the Oklahoma Income Tax Statutes pursuant to the provisions of Section 238.1 of Title 68. Therefore, no impact to state income tax collections is estimated as a result of this measure.