

**OKLAHOMA TAX COMMISSION**

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

**DATE OF IMPACT STATEMENT:** January 29, 2018

**BILL NUMBER:** SB 1411 **STATUS AND DATE OF BILL:** Introduced 01/18/2018

**AUTHORS:** House n/a Senate Schulz

**TAX TYPE (S):** Occupational Health and Safety Tax **SUBJECT:** Apportionment

**PROPOSAL:** Amendatory

The measure proposes for fiscal years beginning FY 19 to cap the amount of Occupational Health and Safety Tax revenue apportioned to the Special Occupational Health and Safety Fund at the three-year average of the revenue apportioned in fiscal years 2015, 2016 and 2017. Revenues in excess of the established cap shall be deposited to the General Revenue Fund.

**EFFECTIVE DATE:** Emergency - July 1, 2018

**REVENUE IMPACT:**

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

FY 19: None – See attachment for analysis

**ADMINISTRATIVE IMPACT:**

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

FY 19: None

Jan. 29, 2018  
DATE

Rick Miller  
DIVISION DIRECTOR

msm

1-30-18  
DATE

Reece Womack  
REECE WOMACK/ECONOMIST

1-30-18  
DATE

Jonny White  
FOR THE COMMISSION

**ATTACHMENT TO FISCAL IMPACT—SB 1411—[Introduced]—Prepared January 29, 2018**

The measure proposes for fiscal years beginning FY 19 to cap the amount of Occupational Health and Safety Tax revenue apportioned to the Special Occupational Health and Safety Fund at the three-year average of the revenue apportioned in fiscal years 2015, 2016 and 2017. Revenues in excess of the established cap shall be deposited to the General Revenue Fund.

Outlined below is the three year average of the amounts apportioned to the Fund for fiscal years 2015, 2016 and 2017 compared to the amounts apportioned to the Fund in FY 17. Assuming similar collections in FY 19 to those realized in FY 17, no excess funds are estimated for deposit to the General Revenue Fund.

Occupational Health and Safety Tax					
Occupational Health and Safety Fund	FY 15	FY 16	FY 17	3 Year Average	Excess to GRF
	\$2,257,526	\$2,102,297	\$1,635,848	\$1,998,557	\$0