

# OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: February 6, 2017

BILL NUMBER: SB 196 STATUS AND DATE OF BILL: Introduced 01/17/2017

AUTHORS: House N/A Senate Stanislowski

TAX TYPE (S): Motor Vehicle SUBJECT: Other

PROPOSAL: Amendatory

Section 1 proposes to amend 47 O.S. §1135.5 by creating the Oklahoma Aeronautics Commission special license plate for any person wishing to demonstrate support for the Oklahoma aviation industry and to promote awareness of aviation and aerospace. The proposed plate is to be designed in consultation with Oklahoma Aeronautics Commission. The measure further provides that \$24 of the \$35 fee authorized pursuant to Section 1135.5 of Title 47 shall be deposited to the Oklahoma Aeronautics Commission

Section 2 proposes to amend 3 O.S. § 91 to provide for deposit of revenues associated with the special license plate created in Section 1.

EFFECTIVE DATE: November 1, 2017

### REVENUE IMPACT:

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

FY 18: Minimal

FY 19: Minimal

### ADMINISTRATIVE IMPACT:

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

FY 18: Minimal decrease in deposits to the Oklahoma Tax Commission Reimbursement Fund

Feb. 6, 2017  
DATE

Rick Miller  
DIVISION DIRECTOR

bjs

2-6-17  
DATE

Reece Womack  
REECE WOMACK, ECONOMIST

2/6/17  
DATE

Dan Casey  
FOR THE COMMISSION

**ATTACHMENT TO FISCAL IMPACT-SB 196-[Introduced]-Prepared February 6, 2017.**

Section 1 proposes to amend 47 O.S. §1135.5 by creating the Oklahoma Aeronautics Commission special license plate for any person wishing to demonstrate support for the Oklahoma aviation industry and to promote awareness of aviation and aerospace. The proposed plate is to be designed in consultation with Oklahoma Aeronautics Commission. The measure further provides that \$24 of the \$35 fee authorized pursuant to Section 1135.5 of Title 47 shall be deposited to the Oklahoma Aeronautics Commission

Section 2 proposes to amend 3 O.S. § 91 to provide for deposit of revenues associated with the special license plate created in Section 1.

The annual fee for special license plates issued pursuant to the amended section is \$35 and is in addition to all other annual vehicle registration fees. Of this amount, \$20 (or any other statutorily provided amount) shall be apportioned or provided in a fund specified within the authorizing paragraph. Eight Dollars (\$8.00) shall be deposited in the OTC Reimbursement Fund to be used for administrative purposes associated with issuance of the special license plate and any remaining amounts of the \$35 fee are to be apportioned as motor vehicle collections pursuant to the provisions of 47 O.S. § 1104. Additionally, a \$3.56 tag agent fee associated with the issuance of the special plate is deducted from the \$35.00 special license plate fee. 47 O.S. § 1141.1(A)(1)

Any estimated revenue impact will be minimal (positive in nature).

For each special license plate issued, \$24 is to be deposited to the Oklahoma Aeronautics Commission Revolving Fund which leaves insufficient revenues to cover apportionment as provided in Section 1135.5 of Title 47 and the accompanying fee.