

# 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 408

STATUS AND DATE OF BILL: Introduced 01/19/2017

AUTHORS: House N/A

Senate Dossett

TAX TYPE (S): Motor Vehicle SUBJECT: Other

PROPOSAL: Amendatory and New Law 47 O.S. § 1135.5

Section 1 creates the Owasso Rams Supporter, Collinsville Cardinals Supporter, Sperry Pirates Supporter, Skiatook Bulldogs Supporter, Rejoice Christian Eagles Supporter, and East Central Cardinals Supporter special license plates.

Section 2 proposes to amend 62 O.S. § 34.89 to include deposit of revenues apportioned to the Education Reform Revolving Fund pursuant to Section 1135.5 of Title 47.

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: None

Feb. 6, 2017  
DATE

Rick Miller  
DIVISION DIRECTOR

bjs

2-6-17  
DATE

Reece WOMACK  
REECE WOMACK, ECONOMIST

2/6/17  
DATE

Dan Carr  
FOR THE COMMISSION

**ATTACHMENT TO FISCAL IMPACT-SB 408 [Introduced] Prepared February 6, 2017.**

Section 1 proposes to amend 47 O.S. § 1135.5 by creating the following special license plates:

- Owasso Rams Supporter special license plate which may be issued to any person wishing to demonstrate support for the Owasso Rams and designed in consultation with representatives of Owasso Schools.
- Collinsville Cardinals Supporter special license plate which may be issued to any person wishing to demonstrate support for the Collinsville Cardinals and designed in consultation with representatives of Collinsville Schools.
- Sperry Pirates Supporter special license plate which may be issued to any person wishing to demonstrate support for the Sperry Pirates and designed in consultation with representatives of Sperry Schools
- Skiatook Bulldogs Support special license plate which may be issued to any person wishing to demonstrate support for the Skiatook Bulldogs and designed in consultation with representatives of Skiatook Schools.
- Rejoice Christian Eagles Support special license plate which may be issued to any person wishing to demonstrate support for the Rejoice Christian Eagles Bulldogs and designed in consultation with representatives of Rejoice Christian Schools.
- East Central Cardinals Supporter special license plate which may be issued to any person wishing to demonstrate support for the East Central Cardinals and designed in consultation with representative of East Central Schools.

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. For the proposed plates, \$20 of the \$35 fee shall be deposited to the Education Reform Revolving Fund. 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 plates 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.

Section 2 proposes to amend 62 O.S. § 34.89 to include deposit of revenues apportioned to the Education Reform Revolving Fund pursuant to Section 1135.5 of Title 47.

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