

# OKLAHOMA TAX COMMISSION

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

**DATE OF IMPACT STATEMENT:** January 3, 2017

**BILL NUMBER:** SB 55      **STATUS AND DATE OF BILL:** Introduced 01/02/17

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

**TAX TYPE (S):** Motor Vehicle      **SUBJECT:** Other

**PROPOSAL:** Amendatory

Section 1 proposes to amend 47 O.S. § 1135.5 by creating a special license plate for any person wishing to provide financial support for Sooner State ABATE<sup>1</sup> and providing that the plate be designed in consultation with the referenced organization.

Section 2 provides that \$20 of the \$35 fee authorized pursuant to Section 1135.5 of Title 47 shall be deposited to the Sooner State ABATE License Plate Revolving Fund created by this Section.

**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

Jan. 3, 2017  
DATE

Rick Miller  
DIVISION DIRECTOR

bjs

1-3-17  
DATE

Reece Womack  
REECE WOMACK, ECONOMIST

1/9/17  
DATE

Don Cas  
FOR THE COMMISSION

<sup>1</sup> A motorcycle rights organization dedicated to preserving individual freedom and promoting motorcycle safety.

**ATTACHMENT TO FISCAL IMPACT-SB 55-[Introduced]-Prepared January 3, 2017.**

Section 1 proposes to amend 47 O.S. § 1135.5 by creating a special license plate for any person wishing to provide financial support for the Sooner State ABATE and providing that the plate be designed in consultation with the referenced organization. It allows the special license to be issued to any person in any combination of numbers and letters from one to a maximum of seven, as for personalized plates. It further provides that as space permits the motorcycle special plate may be of similar design to the one for vehicles or a new design in order to meet the space requirements of a motorcycle license plate. The bill authorizes the Tax Commission to enter into a licensing agreement with the Organization for use of its logo or design. The licensing agreement shall provide for a payment to Sooner State ABATE of not more than Twenty Dollars for each license plate issued.

Section 2 provides that \$20 of the \$35 fee authorized pursuant to Section 1135.5 of Title 47 shall be deposited to the Sooner State ABATE License Plate Revolving Fund created by this Section.

Of the \$35 fee, \$20 shall be deposited to the Sooner State ABATE License Plate Revolving Fund with \$8 deposited to the OTC Reimbursement Fund and any remaining amount of the fee apportioned as motor vehicle collections pursuant to the provisions of 47 O.S. § 1104.

Any estimated revenue impact will be minimal (positive in nature). There is no estimated administrative impact associated with the proposed amendments.