

# OKLAHOMA TAX COMMISSION

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

**DATE OF IMPACT STATEMENT:** February 4, 2017

**BILL NUMBER:** SB 565 **STATUS AND DATE OF BILL:** Introduced 01/20/2017

**AUTHORS:** House N/A Senate Newhouse

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

**PROPOSAL:** Amendatory

The measure proposes to amend 47 O.S. § 1135.5 by creating a Disabled American Veterans special license plate to be designed in consultation with the Disabled American Veterans Department of Oklahoma and issued to any member of the organization wishing to demonstrate support. The bill provides that a fee amount may be used for entering into any required licensing agreement for use of the organization's logo or design. It further states that the licensing agreement shall provide for a payment to the Disabled American Veterans Department of Oklahoma of not more than \$20 for each plate issued.

**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 17: Minimal

FY 18: Minimal

### ADMINISTRATIVE IMPACT:

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

FY 17: None

Feb. 4, 2017  
DATE

2-6-17  
DATE

2/6/17  
DATE

Rick Miller  
DIVISION DIRECTOR

Reece WOMACK  
REECE WOMACK, ECONOMIST

Dan Carr  
FOR THE COMMISSION

bjs

## **ATTACHMENT TO FISCAL IMPACT-SB 566 [Introduced]-Prepared February 4, 2017**

The measure proposes to amend 47 O.S. § 1135.5 by creating a Disabled American Veterans special license plate to be designed in consultation with the Disabled American Veterans Department of Oklahoma and issued to any member of the organization wishing to demonstrate support. The bill provides that a fee amount may be used for entering into any required licensing agreement for use of the organization's logo or design. It further states that the licensing agreement shall provide for a payment to the Disabled American Veterans Department of Oklahoma of not more than \$20 for each plate issued. The plates shall incorporate a numbering system agreed upon by the Disabled American Veterans Department of Oklahoma and the Tax Commission.

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.

The proposed -- if necessary -- \$20 licensing agreement payment amount to Disabled American Veterans Department of Oklahoma for possible use of the organization's logo or design on each special license plate issued would result in a corresponding \$8 deposit to the OTC Reimbursement Fund and the remaining amount apportioned as motor vehicle collections pursuant to Section 1104 of Title 47.

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