

# 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 68 STATUS AND DATE OF BILL: Introduced 01/03/17

AUTHORS: House n/a Senate Bass

TAX TYPE (S): Motor Vehicle SUBJECT: Other

### PROPOSAL: Amendatory

Section 1 proposes to amend 47 O.S. § 1135.5 by providing that the Downed Bikers special license plate shall be designed for a vehicle or motorcycle in any combination of numbers and letters from one to a maximum of seven, as for personalized plates. The motorcycle 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. It further provides that the Armed Forces Veterans Motorcycle special license plate is to be designed in consultation with the 45<sup>th</sup> Infantry Museum instead of ABATE.<sup>1</sup> It also creates A Brotherhood Aiming Toward Education of Oklahoma (ABATE) special license plate which may be issued to any person wishing to provide financial support for the ABATE of Oklahoma Foundation and provides that the plate be designed in consultation with the Foundation.

Section 2 provides that \$20 of the \$35 fee authorized pursuant to Section 1135.5 of Title 47 shall be deposited to the 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

Feb. 6, 2017  
DATE

Rick Miller  
DIVISION DIRECTOR

bjs

2-6-17  
DATE

Reece Womack  
REECE WOMACK, ECONOMIST

2/6/17  
DATE

Don Casey  
FOR THE COMMISSION

<sup>1</sup> A Brotherhood Aiming Toward Education of Oklahoma, Inc. (ABATE).

**ATTACHMENT TO FISCAL IMPACT-SB 68-[Introduced]-Prepared February 6, 2017.**

Section 1 proposes to amend 47 O.S. § 1135.5 by providing that the Downed Bikers special license plate shall be designed for a vehicle or motorcycle in any combination of numbers and letters from one to a maximum of seven, as for personalized plates. The motorcycle 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. It further provides that the Armed Forces Veterans Motorcycle special license plate is to be designed in consultation with the 45<sup>th</sup> Infantry Museum instead of ABATE.<sup>2</sup>

Section 1 also creates the ABATE special license plate which may be issued to any person wishing to provide financial support for the ABATE of Oklahoma Foundation and provides that the plate be designed in consultation with the Foundation. The special license shall 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 the ABATE of Oklahoma Foundation of not 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 ABATE License Plate Revolving Fund created by this Section.

Of the \$35 fee, \$20 shall be deposited to the 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.

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<sup>2</sup> A Brotherhood Aiming Toward Education of Oklahoma, Inc. (ABATE).