

# MEMORANDUM

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## OKLAHOMA TAX COMMISSION TAX POLICY DIVISION

Date: February 11, 2017

To: Rick Miller, Director *RLM*  
Tax Policy & Research Division

From: Brenda J. Sullivan  
Tax Policy Analyst

Subject: Proposed Committee Substitute for SB 76

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This is in response to your request for a revenue impact for the Proposed Committee Substitute for SB 76 which changes the designated recipient of the revenues related to the creation of the Prisoner of War and Missing in Action special license plate from the State Military Department to the Oklahoma Department of Veterans Affairs.

There is no impact to state revenues or administrative costs/savings to the OTC associated with this proposal.