

# OKLAHOMA TAX COMMISSION

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

**DATE OF IMPACT STATEMENT:** February 5, 2018

**BILL NUMBER:** SB 895 **STATUS AND DATE OF BILL:** Introduced 12/20/2017

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

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

**PROPOSAL:** Amendatory

The measure 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 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 and provides that the plate be designed in consultation with ABATE.

**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 19: Minimal

FY 20: Minimal

### ADMINISTRATIVE IMPACT:

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

FY 19: None

Feb. 5, 2018  
DATE

Rick Miller  
DIVISION DIRECTOR

bjs

2-5-18  
DATE

Reece Womack  
REECE WOMACK, ECONOMIST

2.5.18  
DATE

Jon McInt  
FOR THE COMMISSION

## **ATTACHMENT TO FISCAL IMPACT-SB 895-[Introduced]-Prepared February 5, 2018**

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.

Section 1 additionally creates the ABATE special license plate which may be issued to any person wishing to provide financial support for the ABATE of Oklahoma and provides that the plate be designed in consultation with ABATE. 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 of not more than Twenty Dollars for each license plate issued.

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, not more than \$20 shall be paid to ABATE of Oklahoma pursuant to a licensing agreement with \$8 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 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 anticipated administrative impact associated with the proposed amendments.