

**BILL SUMMARY**  
1<sup>st</sup> Session of the 57<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 495</b>
<b>Version:</b>	<b>Engrossed</b>
<b>Request Number:</b>	
<b>Author:</b>	<b>Rep. Sean Roberts/ Sen. Dossett</b>
<b>Date:</b>	<b>4/8/2019</b>
<b>Impact:</b>	<b>\$0</b>

**Research Analysis**

SB 495 requires a person who intends to go into business selling vapor products to first register with the Oklahoma Tax Commission.

Prepared By: Sean Webster

**Fiscal Analysis**

Officials for the Oklahoma Tax Commission (OTC) anticipate no fiscal impact as a result of the provisions of SB 495 in its current form.

Prepared By: John McPhetridge

**Other Considerations**

None.