

Bill Summary
1st Session of the 57th Legislature

Bill No.:	SB 160
Version:	INT
Request No.:	1384
Author:	Sen. Floyd
Date:	01/04/2019

Bill Analysis

SB 160 states that the occupational license of a psychologist who is not compliant with the state's income tax law will not be able to renew his or her license and will be subject to suspension. Their license may not be restored until the Oklahoma Tax Commission certifies that the licensee has come into compliance with Oklahoma income tax law. Additionally, the licensee must pay a reinstatement fee not to exceed \$400.00.

The measure also states that loss or relinquishment of a license by a licensee shall not prevent the State Board of Examiners of Psychologists from proceeding with any investigation, action or proceeding to revoke, suspend, condition or limit the licensee's license or fine the licensee.

Prepared by: Kalen Taylor

OKLAHOMA TAX COMMISSION

REVENUE IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT FIRST REGULAR SESSION, FIFTY-SEVENTH OKLAHOMA LEGISLATURE

DATE OF IMPACT STATEMENT: January 9, 2019

BILL NUMBER: SB 160 STATUS AND DATE OF BILL: Introduced 1/4/19

AUTHORS: House n/a Senate Floyd

TAX TYPE (S): Income Tax SUBJECT: Administrative

PROPOSAL: Amendatory

SB 160 proposes to amend various sections of the *Psychologists Licensing Act* (59 O.S. §§ 1353, 1365, 1368, & 1370) relating to licensure. Only the amendment in 59 O.S. § 1368 is applicable to the Tax Commission. Section 3 proposes to amend 59 O.S. § 1368 providing that the license of a psychologist who is not compliant with Oklahoma income tax law pursuant to 68 O.S. § 238.1 not be renewed.¹ The license will be automatically suspended until the State Board of Examiners of Psychologists receives notice from the Tax Commission that the licensee has come into compliance with Oklahoma income tax law. A psychologist whose license is suspended under this provision must pay a reinstatement fee in an amount fixed by the State Board of Examiners of Psychologists not to exceed Four Hundred Dollars (\$400.00).

EFFECTIVE DATE: November 1, 2019

REVENUE IMPACT:

Insert dollar amount (plus or minus) of the expected change in state revenues due to this proposed legislation.

FY 20: -0-

FY 21: -0-

Jan. 9, 2019
DATE

Rick Miller
DIVISION DIRECTOR

mck

1-9-2019
DATE

Huan Gong
HUAN GONG, ECONOMIST

1-10-19
DATE

Jim Mint
FOR THE COMMISSION

The estimated revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted.

¹ 68 O.S. § 238.1 provides a process for all holders of an Oklahoma state license to become compliant with Oklahoma income tax law prior to an immediate revocation of the license. State licenses include license, certificate, registration, permit, approval or other similar document issued by a licensing entity granting to an individual or business a right or privilege to engage in a profession, occupation or business in this state. State license does not include an inactive license issued by a licensing entity which does not grant an individual the right to engage in a profession, occupation or business in this state;