

**Bill Summary**  
1<sup>st</sup> Session of the 57<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 696</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.:</b>	<b>1001</b>
<b>Author:</b>	<b>Sen. Kidd</b>
<b>Date:</b>	<b>01/28/2019</b>

**Bill Analysis**

SB 696 eliminates the current cap on apportioned motor vehicle license and registration fees distributed to counties beginning July 1, 2020. With the removal of the limit of the total amount apportioned for FY15, the excess amount going to the Rebuilding Oklahoma Access and Driver Safety (ROADS) Fund is also eliminated.

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:** 2/6/2019

**BILL NUMBER:** SB 696 **STATUS AND DATE OF BILL:** Introduced 1/17/2019

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

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

**PROPOSAL:** Amendatory

SB 696 proposes amendment to 47 § 1104 by providing for the modification of the apportionment of motor vehicle collections.

**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: None

FY 21: \$6,162,000 decrease to General Revenue Fund

\$6,162,000 increase to Counties for Highways, Counties for Roads,

Counties for Highway Funds and Counties for General Funds

See attached for analysis

Feb. 7, 2019  
DATE

Rick Miller  
DIVISION DIRECTOR

kl

2-7-2019  
DATE

Huan Gong  
HUAN GONG, ECONOMIST

2-8-19  
DATE

Jimmy Mott  
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.*

**Attachment to Revenue Impact SB 696 [Introduced] Prepared February 6, 2019**

SB 696 proposes amendment to 47 § 1104 by providing for the modification of the apportionment of motor vehicle collections. Currently, the following Funds are capped for FY 19 at the amounts apportioned to these Funds in FY 15-Counties for Highways, Counties for County Roads, Counties for Highway Funds and Counties for General Funds-with any excess revenues apportioned to the General Revenue Fund. For FY 20 these funds are still capped but any excess will go to the Rebuilding Oklahoma Access and Driver Safety Fund ("ROADS" Fund). SB 696 proposes to modify the apportionment of these funds so that there is no longer a cap based on FY 15 funds. This change will revert apportionment for these funds back to how they were apportioned in FY 15.

**Net Revenue Impact  
FY 21:**

\$3,124,000 increase in motor vehicle collections deposited to the Counties for Highway Fund  
\$3,124,000 decrease in motor vehicle collections deposited to the ROADS Fund

\$1,118,000 increase in motor vehicle collections deposited to the Counties for County Roads Fund  
\$1,118,000 decrease in motor vehicle collections deposited to the ROADS Fund

\$1,562,000 increase in motor vehicle collections deposited to the Counties for Highway Funds  
\$1,562,000 decrease in motor vehicle collections deposited to the ROADS Fund

\$358,000 increase in motor vehicle collections deposited to the Counties for General Funds  
\$358,000 decrease in motor vehicle collections deposited to the ROADS Fund

The decrease to the ROADS Fund is compensated for with revenue from income tax apportioned to the General Revenue Fund. Thus, there is no net change in revenues allocated to the ROADS Fund and there is a decrease to the General Revenue Fund of \$6,162,000. There is a total increase to the four funds mentioned above of \$6,162,000.