

Fiscal Impact
1st Session of the 57th Legislature

Bill No.:
Version:
Author:
Date:

HB 1962
ENGR
Sen. Murdock
03/25/2019

Fiscal Analysis

OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: March 25, 2019

BILL NUMBER: HB 1962 **STATUS AND DATE OF BILL:** Engrossed 03/05/2019

AUTHORS: House Kiger Senate Murdock

TAX TYPE (S): Ad Valorem **SUBJECT:** Other

PROPOSAL: Amendatory

Section one proposes amendment to Section 2876 of Title 68 by revising the time frame in which a county assessor is required to issue a written decision in a matter disputed from five working days of the date of the informal hearing to seven calendar days of the informal hearing date. Instead of ten working days, the measure provides that a taxpayer within fifteen calendar days of the date the decision is mailed may file an appeal with the county board of equalization. The measure also strikes the definition of working days.

Section two proposes amendment to Section 2880.1 of Title 68 by providing that the time period for filing an appeal to the district court from a decision of the county board of equalization is no longer tied to the final adjournment of the board. Pursuant to the amendatory language, the notice of appeal must be filed with the county clerk as secretary of the county board of equalization, which appeal will be filed in the district court within 30 calendar days of the date the board of equalization order was mailed, or in the event that the order was delivered, from the date of delivery.

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: None

Mar. 25, 2019
DATE

Rick Miller
DIVISION DIRECTOR

cjc

3-25-2019
DATE

Huan Gong
HUAN GONG, ECONOMIST

3-25-19
DATE

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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.