

**Fiscal Impact**  
2<sup>nd</sup> Session of the 57<sup>th</sup> Legislature

**Bill No.:**  
**Version:**  
**Author:**  
**Date:**

**SB 1545**  
**INT**  
**Sen. Bice**  
**02/06/2020**

**OKLAHOMA TAX COMMISSION**

REVENUE IMPACT STATEMENT  
SECOND REGULAR SESSION, FIFTY-SEVENTH OKLAHOMA LEGISLATURE

**DATE OF IMPACT STATEMENT:** January 23, 2020  
**BILL NUMBER:** SB 1545 **STATUS AND DATE OF BILL:** Introduced Bill 1/16/2020  
**AUTHORS:** House n/a Senate Bice  
**TAX TYPE (S):** Sales Tax **SUBJECT:** Exemption  
**PROPOSAL:** Amendatory

SB 1545 amends 68 O.S. § 227, which relates to a taxpayer's claim for refund, and § 1361.2, which relates to the state sales tax exemption for certain disabled veterans. To claim a refund of sales taxes erroneously paid, an eligible taxpayer must submit to the Tax Commission a signed notification of the vendor's denial of the sales tax exemption for 100% disabled veterans.

**EFFECTIVE DATE:** November 1, 2020

**REVENUE IMPACT:**

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

FY 21: None  
FY 22: None

<u>Jan. 28, 2020</u> DATE	<u>Rick Miller</u> DIVISION DIRECTOR	<u>bd</u>
<u>1/29/2020</u> DATE	<u>Huan Gong</u> HUAN GONG, ECONOMIST	
<u>1/31/2020</u> DATE	<u>[Signature]</u> FOR THE COMMISSION	

*The 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 1545 [INTRODUCED] 1/23/2020**

SB 1545 amends 68 O.S. § 227 and § 1361.2 to provide that the exemption afforded qualifying 100% disabled veterans pursuant to 68 O.S. § 1357(34) must be perfected through presentation of their exemption certificate/card issued by the Oklahoma Tax Commission ("OTC") at the time of purchase. The sales tax refund provisions in 68 O.S. § 227 would not be available except under circumstances where the vendor refuses to honor the exemption and the qualifying veteran files a complaint with the OTC by submitting a completed OTC Form 13-37 (Disabled American Veterans Notification of Denial of Exemption). This form allows the OTC to investigate and properly educate the vendor on accepting the exemption card, and also allows the OTC to fine the vendor \$500 for non-acceptance of the card.