

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

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

**SB 1547**  
**INT**  
**Sen. Leewright**  
**02/20/2020**

**OKLAHOMA TAX COMMISSION**

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

**DATE OF IMPACT STATEMENT:** February 20, 2020

**BILL NUMBER:** SB 1547 **STATUS AND DATE OF BILL:** Introduced 01/16/2019

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

**TAX TYPE (S):** Sales and Use Tax **SUBJECT:** Administrative

**PROPOSAL:** Amendatory

The measure proposes to lengthen the statute of limitations period for filing timely claims for refund of erroneously paid sales and use taxes from two years to three years from the date of payment of the sales/use tax.

**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: \$5,892,000 decrease in state sales tax revenues  
FY 22: \$10,100,000 decrease in state sales tax revenues

Feb 21, 2020  
DATE

Pick Miller  
DIVISION DIRECTOR

msm

2/21/2020  
DATE

Huan Gong  
HUAN GONG, ECONOMIST

2/21/2020  
DATE

[Signature]  
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 1547 - [Introduced] Prepared February 20, 2020**

The measure proposes to lengthen the statute of limitations period for filing timely claims for refund of erroneously paid sales and use taxes from two years to three years from the date of payment of the sales/use tax.

HB 3205 [2016] amended 68 O.S. § 227 by shortening the statute of limitations period for filing timely claims for refund of erroneously paid sales and use tax from three years to two years from the date of payment of the sales/use tax. An annualized increase of \$10,100,000 in state sales and use tax revenues was estimated to occur as a result of this change. The measure proposes an effective date of November 1, 2020. Assuming similar sales and use tax refund claims results in an estimated decrease in state sales tax revenues of \$5,891,667 for FY 21 and \$10,100,000 for FY 22.