

BILL SUMMARY
1st Session of the 58th Legislature

Bill No.:	SB 415
Version:	ENGR
Request Number:	NA
Author:	Rep. Tommy Hardin
Date:	3/18/2021
Impact:	Tax Commission:

No Revenue Impact

No Administrative Costs

Research Analysis

SB 415 allows the Oklahoma Tax Commission to disclose information to the Oklahoma Department of Veterans Affairs regarding individuals who qualify for the veteran's sales tax exemption. The measure also requires individuals who qualify for such exemption to be registered with the veterans registry created by the Department; those who have received the exemption prior to November 1, 2020, must register prior to July 1, 2023, to remain qualified. The measure requires the Department to verify eligibility for the exemption at the request of the Commission.

Additionally, the measure deletes obsolete language regarding the furnishing of information to Oklahoma wholesalers of low-point beer.

Prepared By: Emily McPherson

Fiscal Analysis

Review provided by the Tax Commission:

Section 1 proposes to amend 205 of Title 68 to authorize the Tax Commission ("OTC") to disclose to the Oklahoma Department of Veteran Affairs ("ODVA") information including but not limited to the name and basis for eligibility of each individual who qualifies for the sales tax exemption pursuant to 68 O.S. § 1357(34). It also strikes obsolete language contained in paragraph 11 of Subsection (C) of Section 205.¹

Section 2 proposes to amend the sales tax exemption afforded 100% disabled veterans pursuant to Section 1357(34) of Title 68 by providing that veterans receiving the referenced sales tax exemption prior to November 1, 2020 shall register with the veterans registry² prior to July 1, 2023, in order to remain qualified. It further provides that OTC promulgate rules providing for the disclosure of information about persons eligible for the exemption in 68 O.S. § 1357(34) to the Oklahoma Department of Veteran's Affairs, as authorized in 68 O.S. § 205.

Section 3 proposes to amend 72 O.S. § 421 by adding the requirement that the ODVA verify veteran service disability status upon request of the OTC as needed to verify eligibility for the sales tax exemption authorized in 68 O.S. § 1357(34).

The Commission indicates the provisions of the measure will not result in a revenue impact or administrative costs.

Prepared By: Mark Tygret

Other Considerations

None.