

OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: March 11, 2021

BILL NUMBER: HB 1136 STATUS AND DATE OF BILL: Engrossed 03/09/2021

AUTHORS: House Fetgatter Senate Rogers

TAX TYPE (S): Motor Vehicle SUBJECT: Other

PROPOSAL: Amendatory

Section 1 of the measure proposes enactment of Section 1151.5 of Title 47 to require High Mobility Multipurpose Wheeled Vehicles (HMMWVs or Humvees as more commonly known) to be registered pursuant to the provisions of the Oklahoma Vehicle License and Registration Act. It also requires the Tax Commission to promulgate rules for the titling and registration of HMMWVs. The measure also provides that HMMWVs which have been titled and registered pursuant to the provisions of the Oklahoma Vehicle License and Registration Act may be operated on the roadways of this state.

Section 2 of the measure proposes amendment to Section 1102 of Title 47 to define "High Mobility Multipurpose Wheeled Vehicle" or "HMMWV" as a four-wheel drive tactical military vehicle that can carry a wide variety of military hardware, more commonly known as a Humvee.

EFFECTIVE DATE: November 1, 2021

REVENUE IMPACT:

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

FY 22: Unknown minimal increase in motor vehicle revenues

FY 23: Unknown minimal increase in motor vehicle revenues

Mar. 12, 2021
DATE

Rick Miller
DIVISION DIRECTOR

msm

3/12/2021
DATE

Huan Gong
HUAN GONG, ECONOMIST

3/17/21
DATE

JDI
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 FISCAL IMPACT – HB 1136 - [Engrossed] Prepared -03/11/2021

Section 1 of the measure proposes enactment of Section 1151.5 of Title 47 to require High Mobility Multipurpose Wheeled Vehicles (HMMWVs or Humvees as more commonly known) to be registered pursuant to the provisions of the Oklahoma Vehicle License and Registration Act. It also requires the Tax Commission to promulgate rules for the titling and registration of HMMWVs. The measure also provides that HMMWVs which have been titled and registered pursuant to the provisions of the Oklahoma Vehicle License and Registration Act may be operated on the roadways of this state.

Section 2 of the measure proposes amendment to Section 1102 of Title 47 to define "High Mobility Multipurpose Wheeled Vehicle" or "HMMWV" as a four-wheel drive tactical military vehicle that can carry a wide variety of military hardware, more commonly known as a Humvee.

The federal titles for these vehicles are branded with the notation off-road use only. The current provisions of the Oklahoma Vehicle License and Registration Act provide that motor vehicle manufactured principally for use off the streets and highways shall not be registered under the provisions of the Act. 47 O.S. § 1151(E). Therefore, the mandated registration of these vehicles as proposed herein appears to be in conflict with existing statutory language.

The measure will result in an unknown minimal increase in motor vehicle revenues for FY 22 and FY 23.