

# OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: May 3, 2022

BILL NUMBER: SB 1300 STATUS AND DATE OF BILL: Eng. H. Amend. 4/28/2022

AUTHORS: House Pfeiffer Senate Rader

TAX TYPE (S): Motor Vehicle SUBJECT: License Plates

PROPOSAL: Amendatory

The Engrossed House Amendment to Engrossed SB 1300 proposes to amend 47 O.S. § 1107.2, relating to odometer disclosure statements, and 47 O.S. §§ 1135.1, 1135.2 and 1135.4, relating to license plates.

EFFECTIVE DATE: November 1, 2022

### REVENUE IMPACT:

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

FY 23: Estimated minimal decrease in motor vehicle collections.

### ADMINISTRATIVE IMPACT:

Insert the estimated cost or savings to the Tax Commission due to this proposed legislation.

FY 23: Estimated costs of \$62,500 for the OTC are expected for programming to modify the motor vehicle system to exclude legislative plates from the syncing requirement for special/personalized and standard issue plates.

Savings of approximately \$56,000 are expected for costs related to printing and mailing annual renewal notifications for special and personalized plates.

May 3, 2022  
DATE

Rick Miller  
DIVISION DIRECTOR

bjs, bdf

5/3/2022  
DATE

Huan Gong  
HUAN GONG, ECONOMIST

5/4/2022  
DATE

Joseph P. Appa  
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 FISCAL IMPACT - SB 1300 [Engrossed Amendment to Engrossed] -  
Prepared May 3, 2022**

The Engrossed House Amendment to Engrossed SB 1300 proposes to amend 47 O.S. § 1107.2, relating to odometer disclosure statements, and 47 O.S. §§ 1135.1, 1135.2 and 1135.4, relating to license plates.

**Section 1** amends 47 O.S. § 1107.2, providing that a transferor of a vehicle that is 20 years or older is not required to execute an odometer disclosure statement. Currently, an odometer disclosure statement is not required for transfer of a vehicle that is ten years or older.

**Section 2** amends 47 O.S. § 1135.1, excluding legislative license plates from the requirement to sync into a single registration period special/personalized and standard issue plates, beginning on or after January 1, 2022.<sup>1</sup> In addition, if a physically disabled license plate is issued pursuant to 47 O.S. § 1135.1(B)(3), any registration fee required for the plate and the fee for the standard issue vehicle registration will be remitted at the same time and be subject to a single registration period. The Oklahoma Tax Commission (OTC) will determine by rule a method for making required fee and registration period adjustments when a physically disabled license plate is obtained during a 12-month period for which a standard issue registration fee has already been remitted. Combining of the fees into a single remittance will not alter the apportionment otherwise provided in law.

**Sections 3 and 4** amend 47 O.S. §§ 1135.2 and 1135.4 to allow the OTC to send annual renewal notifications for special and personalized license plates to the electronic mail address provided by a taxpayer. If a taxpayer does not provide an electronic mail address, the OTC will notify the taxpayer by mail.

A minimal impact is expected for motor vehicle collections as a result of SB 1300.

**Administrative Impact**

Estimated costs of \$62,500 for the OTC are expected for programming to modify the motor vehicle system to exclude legislative plates from the syncing requirement for special/personalized and standard issue plates.

Savings of approximately \$56,000 are expected for costs related to printing and mailing annual renewal notifications for special and personalized plates.

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<sup>1</sup> Laws 2021 c. 276 § 3 [SB 313, effective January 1, 2021]