

OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: February 16, 2022

BILL NUMBER: SB 1303 **STATUS AND DATE OF BILL:** Engrossed 2/15/2022

AUTHORS: House Pfeiffer Senate Rader

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

PROPOSAL: Amendatory

Engrossed SB 1303 proposes to amend 68 O.S. §1364.3, which requires the Oklahoma Tax Commission (OTC) to conduct administrative hearings in at least two locations in the state. This measure changes the requirement to allow administrative hearings to be conducted in the OTC's Oklahoma City location and/or by using teleconferencing or videoconferencing capabilities.

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: None.

FY 24: None.

ADMINISTRATIVE IMPACT:

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

FY 23: Savings of approximately \$7,500 are expected for costs related to travel.

Feb. 16, 2022

DATE

Rick Miller

DIVISION DIRECTOR

bdf

2/16/2022

DATE

Huan Gong

HUAN GONG, ECONOMIST

2/17/2022

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.