

OKLAHOMA TAX COMMISSION

REVENUE IMPACT STATEMENT FIRST REGULAR SESSION, FIFTY-EIGHTH OKLAHOMA LEGISLATURE

DATE OF IMPACT STATEMENT: February 1, 2021

BILL NUMBER: SB 192 STATUS AND DATE OF BILL: Introduced 12/29/2020

AUTHORS: House n/a Senate Howard

TAX TYPE (S): Ad Valorem SUBJECT: Other

PROPOSAL: Amendatory

Section one of SB 192 proposes amendment to Section 2808 of Title 68 by defining “oblique imagery” and “orthoimagery”.

Sections two and three of SB 192 proposes amendment to Sections 2818 and 2821 of Title 68 by authorizing county assessors to assess and value real and personal property by the current practice of physical inspection or inspection by use of available change detection techniques or software that uses oblique imagery¹, orthoimagery² or high resolution street level imagery.

EFFECTIVE DATE: November 1, 2021

REVENUE IMPACT:

FY 22: None³

FY 23: None³

Feb. 1, 2021
DATE

Rick Miller
DIVISION DIRECTOR

KLS

2/1/2021
DATE

Huan Gong
HUAN GONG, ECONOMIST

2/1/21
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.

¹ “Oblique imagery” means high resolution aerial or satellite images captured approximately at a 45-degree angle from the ground.

² “Orthoimagery” means high resolution images of a uniform scale where corrections and variations are made to remove distortion.

³ No impact to state revenues is estimated.