# OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT:

February 26, 2021

**BILL NUMBER:** SB 617 STATUS AND DATE OF BILL: Introduced 01/21/2021

**AUTHORS:** House n/a

Senate Allen

TAX TYPE (S): Motor Vehicle

**SUBJECT:** Other

**PROPOSAL:** Amendatory

Section 44 of the measure proposes to amend 47 O.S. § 230.9 by allowing the Department of Public Safety in order to recover administrative penalties imposed by the Commissioner of Public Safety against persons violating recordkeeping, safety or other provisions of the Oklahoma Motor Carrier Safety and Hazardous Materials Transportation Act to file an itemization of unpaid administrative penalties, fees, and charges with the Oklahoma Tax Commission for collection at the time of the vehicle's registration. It further provides that OTC shall not issue or renew a vehicle's registration upon receipt of an itemization of unpaid administrative penalties, fees, and charges from the Department of Public Safety until paid.

**EFFECTIVE DATE:** 

July 1, 2021-Emergency

#### **REVENUE IMPACT:**

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

FY 22: Unknown increase in administrative penalties collected pursuant to the Oklahoma Motor Carrier Safety and Hazardous Materials Transportation Act.

#### **ADMINISTRATIVE IMPACT:**

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

FY 22: Minimal increase in OTC administrative costs.

DIVISION DIRECTOR

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HUAN GONG, ECONOMIST

<sup>\*</sup>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 REVENUE IMPACT- SB 617-[Introduced]-Prepared 02/26/2021

Section 44 of the measure proposes to amend 47 O.S. § 230.9 by allowing the Department of Public Safety in order to recover administrative penalties imposed by the Commissioner of Public Safety against persons violating recordkeeping, safety or other provisions of the Oklahoma Motor Carrier Safety and Hazardous Materials Transportation Act to file an itemization of unpaid administrative penalties, fees, and charges with the Oklahoma Tax Commission for collection at the time of the vehicle's registration. It further provides that OTC shall not issue or renew a vehicle's registration upon receipt of an itemization of unpaid administrative penalties, fees, and charges from the Department of Public Safety until paid.

### **Revenue Impact**

There is an unknown estimated increase in administrative penalties collected pursuant to the Oklahoma Motor Carrier Safety and Hazardous Materials Transportation Act.

#### **Administrative Costs**

There would be a minimal increase in OTC administrative costs with implementation of this proposal.