OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT:

February 9, 2021

BILL NUMBER: SB 995 STATUS AND DATE OF BILL: Introduced 01/21/2021

AUTHORS: House n/a

Senate Bergstrom

TAX TYPE (S): Motor Vehicle SUBJECT: Other

PROPOSAL: Amendatory

Sections 1-8, 11 & 12 relates to the administrative responsibilities of the Oklahoma Corporation Commission and the Department of Transportation. Sections 13 and 14 repeal 47 O.S. §§ 116.13¹ & 171.2², respectively.

Section 9 proposes to amend 47 O.S. § 1112.2 which provides that the provisions relating to the transfer of license plates and certificate of registration shall not apply to commercial vehicles or trailer registrations issued by the Oklahoma Corporation Commission.

Section 10 proposes to amend 47 O.S. § 1113 by requiring the Oklahoma Tax Commission (OTC) to design appropriate official license plates for vehicles of the Oklahoma Corporation Commission (OCC). The license plates shall contain the letters "OCC" followed by the Osage warrior's shield and a minimum of three additional numbers or letters as designated by the Director of the agency. The words "Oklahoma Corporation Commission" shall also be included on such license plates. It further directs the Oklahoma Tourism and Recreation Department to submit all commercial motor vehicle license plate designs to the OCC for its approval prior to being issued by OTC for the purposes of ensuring compatibility with commercial license plate reader technology.

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: None

ADMINISTRATIVE IMPACT:

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

FY 22: Section 10 - \$2,500 increase in costs will be incurred by the OTC

bis

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 .}Section 116.13 of Title 47 relates to uniform and badging requirements of Oklahoma Corporation Commission officers and penalties for impersonating one.

² Section 171.2 of Title 47 provides that motor carrier enforcement officers as authorized in Section 171.1 of this title shall have authority and powers as provided for those motor carrier officers authorized under the provisions of Section 172 of this title.

ATTACHMENT TO REVENUE IMPACT-SB 995 - [Introduced] Prepared 02/09/2021

Section 9 proposes to amend 47 O.S. § 1112.2 which provides that the provisions relating to the transfer of license plates and certificate of registration shall not apply to commercial vehicles or trailer registrations issued by the Oklahoma Corporation Commission.

Section 10 proposes to amend 47 O.S. § 1113 by requiring the Oklahoma Tax Commission (OTC) to design appropriate official license plates for vehicles of the Oklahoma Corporation Commission (OCC). The license plates shall contain the letters "OCC" followed by the Osage warrior's shield and a minimum of three additional numbers or letters as designated by the Director of the agency. The words "Oklahoma Corporation Commission" shall also be included on such license plates. It further directs the Oklahoma Tourism and Recreation Department to submit all commercial motor vehicle license plate designs to the OCC for its approval prior to being issued by OTC for the purposes of ensuring compatibility with commercial license plate reader technology.

REVENUE IMPACT

Sections 9 and 10 have no estimated effect on motor vehicle tax collections.

ADMINISTRATIVE IMPACT

Section 10 would result in an estimated \$2,500 increase in costs to be incurred by the Tax Commission.