

BILL SUMMARY
2nd Session of the 59th Legislature

Bill No.:	HB 3346
Version:	INT
Request Number:	9804
Author:	Pfeiffer
Date:	2/9/2024
Impact:	FY25: Unknown revenue impact; Minimal administrative impact

Research Analysis

HB3346, as introduced, amends numerous provisions related to the Oklahoma Tax Commission (OTC) and its administrative duties by:

- allowing OTC internal affairs peace officers to carry a firearm and requiring them to be CLEET certified;
- allowing OTC to use money in the Joint Computer Enhancement Fund for IT purchases; and
- allowing sales tax permits to be revoked after 12 months of inactivity as long as the permit holder was notified of the pending revocation and given the chance to appear at a hearing to appeal the pending revocation.

Prepared By: Quyen Do

Fiscal Analysis

As introduced, HB 3346 proposes to require the Oklahoma Tax Commission (OTC) employee designated as a peace officer to be certified by the Council on Law Enforcement Education and Training (CLEET). The measure allows for monies in the Joint Computer Enhancement Fund to be used to make payments for Information Technology acquisitions. The measure also allows the OTC to suspend or revoke a sales tax permit after 12 months of no business activity. Permit holders may request a hearing to show why the permit should not be revoked.

Analysis by the Oklahoma Tax Commission:

REVENUE IMPACT:

OTC anticipates the changes proposed under 68 O.S. § 1364 will increase sales tax compliance and result in an unknown increase in state sales tax revenues.

FY 25: Unknown.

ADMINISTRATIVE IMPACT:

OTC anticipates minimal administrative expenses attributed to the proposed changes in 68 O.S. § 105.1, which include any costs to attain and/or retain CLEET certification. Minimal administrative expenses are also expected for the proposed changes in 68 O.S. § 1364. Expenses include system development to “flag” accounts with no activity for twelve months, and staff time to review accounts and any necessary follow-up administration for these permit holders.

FY 25: Minimal

Prepared By: Zach Penrod

Other Considerations

None.

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