

**OKLAHOMA TAX COMMISSION**

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

**DATE OF IMPACT STATEMENT:** March 21, 2023

**BILL NUMBER:** HB 1352 **STATUS AND DATE OF BILL:** Engrossed 03/13/23

**AUTHORS:** House: Fetgatter Senate: Coleman

**TAX TYPE (S):** Sales **SUBJECT:** Administrative

**PROPOSAL:** Amendatory

The measure proposes to amend the Quality Event Incentive Act by modifying the definition of quality event to include the following:

1) for any county with a population of less than 100,000 persons, or any city or town with a population of less than 10,000 persons located in a county with more than 100,000 persons, each city or town within such county may designate one new or existing event per year that attracts 25% of its visitors from out-of-state as a quality event regardless of whether it meets the current definition of quality event or

2) for any National Scenic Byway or any State Scenic Byway, a combination of at least two cities, towns, or counties along the same byway may designate one driving event per year as a quality event.

**EFFECTIVE DATE:** November 1, 2023

**REVENUE IMPACT:**

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

FY 24: Unknown decrease in state sales tax revenues  
FY 25: Unknown decrease in state sales tax revenues

March 22, 2023 Rick Miller bjs  
DATE DIVISION DIRECTOR

3/22/2023 Huan Gong  
DATE HUAN GONG, ECONOMIST

3/22/2023 Joseph P Gappa  
DATE 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.**

**ATTACHMENT TO REVENUE IMPACT - HB 1352 - [Engrossed] - Prepared 03/21/2023**

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2) for any National Scenic Byway or any State Scenic Byway, a combination of at least two cities, towns, or counties along the same byway may designate one driving event per year as a quality event.

The application of the proposed language outlined in number 1 is unclear. Specifically whether the intent is to limit the proposed quality event designation to cities/towns of less than 10,000 persons located in counties of more than 100,000 persons or potentially include other cities/town or counties?

Based on the noted discrepancy and the numerous variables affecting any estimate of this proposal including the number of newly eligible events, when they might occur, along with event expense amounts claimed and realized incremental state sales tax attributable to these events, the impact to state sales tax revenues is unknown.