OKLAHOMA Tax Commission

REVENUE IMPACT STATEMENT
2025 REGULAR SESSION
60TH LEGISLATURE, 1ST SESSION

BILL/VERSION:	**HB 2170** / ENGROSSED	**ANALYST**: EC	
AUTHORS:	Rep. Pfeiffer / Sen. Rader	**DATE**: 3/13/2025	
TAX(ES):	Various		
SUBJECT(S):	Administrative and Other		
EFFECTIVE DATE:	November 1, 2025	**Emergency** ☐	

ESTIMATED REVENUE IMPACT:
FY26: None.

ANALYSIS: HB 2170 amends various sections to enhance the Oklahoma Tax Commission's administration of the tax code. Key changes include:

- 18 O.S. § 1142: Shifts annual collection and enforcement of foreign corporation registered agent fees from OTC to the Secretary of State.
- 68 O.S. § 118: Broadens calculation requirements for a price differential in revenue forecasting and allows OTC to contract with economic consultants for gross production tax forecasting.
- 68 O.S. § 220: Removes OTC's ability to waive interest or penalties for aircraft excise taxes, as these are now collected by Service Oklahoma.
- 68 O.S. § 227: Clarifies the statute of limitations for claiming a business tax refund as the date of filing a verified claim for refund, rather than filing of an amended return.
- 68 O.S. § 228.1: Passes the fee for reissuing lost refund checks within 90 days of issuance to those taxpayers that request reissuance. Taxpayers may wait until the 90-day window passes for an automatic void and no fee.
- 68 O.S. § 254: Clarifies that a tax warrant does not need to be issued 90 days before wage garnishment, only that it must be issued prior to filing the garnishment.
- 68 O.S. § 418: Clarifies that administrative fines for unlawful tobacco sales are sent to the Tobacco Products Tax Enforcement Unit Revolving Fund.
- 68 O.S. § 255.2 and 63 O.S. § 426: Clarifies that OTC retains the 1.5% fee for collecting medical marijuana taxes before distributing funds to the Oklahoma Medical Marijuana Authority (OMMA). Currently, the OTC receives the 1.5% fee after invoicing OMMA.
- 68 O.S. § 205.5[1]: Repealed.

[1] 68 O.S. § 205.5 requires the Oklahoma Tax Commission post the top 100 delinquent taxpayer accounts online.

3/14/25	Huan Gong
DATE	DR. HUAN GONG, CHIEF TAX ECONOMIST
3/14/25	Marie Schuble
DATE	MARIE SCHUBLE, DIVISION DIRECTOR
3/14/25	Joseph P. Gappa
DATE	JOSEPH P. GAPPA, 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.