

OKLAHOMA TAX COMMISSION

FISCAL IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT FIRST REGULAR SESSION, FIFTY-THIRD OKLAHOMA LEGISLATURE

DATE OF IMPACT STATEMENT: April 28, 2011

BILL NUMBER: HB 1815 STATUS AND DATE OF BILL: Enrolled Bill 4/26/11

AUTHORS: House Morgan Senate Marlatt

TAX TYPE (S): Motor Fuel SUBJECT: Tax Levy

PROPOSAL: Amendatory and New Law Relating to motor fuel tax, modifying the definition of compressed natural gas and providing for a tax levy on the sale of CNG.

EFFECTIVE DATE: January 1, 2012.

REVENUE IMPACT:

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

FY 12: Minimal.

FY 13: Minimal.

ADMINISTRATIVE IMPACT:

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

FY 11: Minimal.

April 28, 2011
DATE

Rick Miller
DIVISION DIRECTOR

MJH

4-29-2011
DATE

Reece Womack
REECE WOMACK, ECONOMIST

5/2/11
DATE

[Signature]
FOR THE COMMISSION

HOUSE BILL 1815
ENROLLED 4/26/11

House Bill 1815 removes compressed natural gas from the definition of special fuels and eliminates the special fuel fee currently imposed on users of CNG. The amendment would also remove the issuance of the special fuel decal for vehicles using CNG.

In lieu of the special fuel fee, House Bill 1815 proposes a tax levy on the sale of CNG in the amount of five cents (\$0.05) per gasoline gallon equivalent (gge) and provides for the apportionment of revenues collected.

There is minimal impact to state revenues associated with this act.