

OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: May 23, 2011

BILL NUMBER: HB1903 STATUS AND DATE OF BILL: Enrolled 05/19/2011

AUTHORS: House Jackson Senate Marlatt

TAX TYPE (S): Ad Valorem SUBJECT: Administrative

PROPOSAL: Amendatory

The measure deems the postmark date of a return, claim, statement or other document or payment required to be filed with a county assessor to be the date of delivery or the date of payment. The measure outlines the specific conditions under which the postmark provisions apply and states that these provisions do not apply to documents or payments required to be delivered by any method other than by mailing. Further, the measure states that registration of a claim, statement, or other document or payment sent by United States registered mail, shall be prima facie evidence that the return, claim, statement, or other document or payment was delivered to the applicable county assessor and the registration date deemed the postmark date. Also, the measure provides that if the prescribed filing or payment period ends on or the filing or payment date is a legal holiday as defined by 25 O.S. § 82.1 or any other day when the office of the county assessor does not remain open for the regularly scheduled time then the prescribed period or prescribed date shall be extended until the end of the next day upon which the office of the county assessor is open for public business until the regularly scheduled closing time.

EFFECTIVE DATE: November 1, 2011

REVENUE IMPACT:

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

FY 12: None

FY 13: None

ADMINISTRATIVE IMPACT:

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

FY 12: None

May 24, 2011
DATE

Rick Miller
DIVISION DIRECTOR

cjc

5-24-2011
DATE

Reece Womack
REECE WOMACK, ECONOMIST

5/24/11
DATE

[Signature]
FOR THE COMMISSION