OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: May 14, 2011

BILL NUMBER: SB 325 **STATUS AND DATE OF BILL:** Enrolled Bill 04/18/11

AUTHORS: House Armes Senate Anderson

TAX TYPE (S): Motor Vehicle **SUBJECT:** Other

PROPOSAL: Amendatory

This bill proposes to amend 47 O.S. § 1102 by amending the definition of "All-terrain vehicle"and providing a definition for "Recreational off-highway vehicle."

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 14, — Rick Miller
DATE — DIVISION DIRECTOR

rgm

5-16-2011 — Reece Womack
DATE — REECE WOMACK, ECONOMIST

5/16/11 — [signature]
DATE — FOR THE COMMISSION

Attachment to Fiscal/Administrative Impact for SB 325 (Enr.) – prepared 05/14/11

Section 1 of this bill proposes to amend 47 O.S. § 1102 by amending the definition of "All-terrain vehicle"and providing a definition for "Recreational off-highway vcehicle."

The proposals in Section 1 of SB 325 are limited to the definition section (47 O.S. § 1102) of the Oklahoma Vehicle License and Registration Act (Act). There are no other corresponding proposals affecting the administration of the Act by the Tax Commission. The proposed amendments to the definition of an "All-terrain vehicle" affect the description of the power source and tires and do not appear to substantively impact the registration of vehicles. The proposed definition of "Recreational off-highway vehicle" means a vehicle manufactured and used exclusively for off-highway use, traveling on four or more non-highway tires, having non-straddled seating and is steered by a steering wheel.

The proposed amendments in Section 2 of the bill are related to operational and enforcement issues for the above-referenced terms. There is no estimated revenue or administrative impact associated with the proposed amendments in SB 325.