OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: January 31, 2013

BILL NUMBER: HB 2055 **STATUS AND DATE OF BILL:** Introduced 1/15/13

AUTHORS: House Jackson Senate n/a

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

PROPOSAL: New Law and Repealer

HB 2055 repeals the *Administrative Procedures Act*. [75 O.S. § 250, et seq.]

EFFECTIVE DATE: November 1, 2013

REVENUE IMPACT:

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

FY 14: -0-
FY 15: -0-

ADMINISTRATIVE IMPACT:

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

FY 14: -0-

Jan. 31, 2013 Rick Miller lrh
DATE DIVISION DIRECTOR

2-1-2013
DATE REECE WOMACK, ECONOMIST

2/1/13
DATE FOR THE COMMISSION

ATTACHMENT TO FISCAL IMPACT - HB 2055 [Introduced] Prepared January 31, 2013

HB 2055 repeals the *Administrative Procedures Act* (APA) which is composed of two Articles. Article I relates to agency filing and publication requirements for rules and Article II relates to agency notice and hearing requirements for individual proceedings. The Oklahoma Tax Commission is not required to comply with the provisions of Article II.

The APA applies to each agency, defined as "any constitutionally or statutorily created state board, bureau, commission, office, authority, public trust in which the state is a beneficiary, or interstate commission, except the Legislature or any branch, committee or officer thereof, or the courts".

The APA does not apply to "municipalities, counties, school districts, and other agencies of local government; nor to specialized agencies, authorities, and entities created by the legislature, performing essentially local functions, such as, but not limited to, Urban Renewal Authorities, Port Authorities, City and City-County Planning Commissions, Conservancy and other Districts, and public trusts having a municipality or county, or agency thereof, as beneficiary; but shall apply to public trusts having the state, or any department or agency thereof, as beneficiary".

In creating agencies and designating their functions and purposes, the Legislature delegated rulemaking authority to these agencies to facilitate administration of legislative policy (Article II of the APA). The delegation of rulemaking authority is intended to eliminate the necessity of establishing every administrative aspect of general public policy by legislation. The repeal of the APA will result in the Tax Commission no longer having administrative rulemaking authority.