OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT:

April 23, 2014

BILL NUMBER: HB 2985

STATUS AND DATE OF BILL: Senate Amendments to House Bill 04/22/2014

AUTHORS: House McPeak

Senate Garrison & Johnson (Constance)

TAX TYPE (S): Motor Vehicle SUBJECT: Other

PROPOSAL: Amendatory

Section 1 proposes to amend 47 O. S. § 1135.2 by creating a United States Navy Seabees and Civil Engineer Corps special license plate to be designed and issued to any honorably discharged or present member of the United States Navy Seabees or Civil Engineer Corps. Persons may apply for this special license plate for vehicles having a rated carrying capaity of one (1) ton or less.

Section 2 proposes to amend 47 O. S. § 1135.3 creating the Jenks Trojans special license plate for any person wishing to demonstrate support for Jenks School District. It aso creates the Ronald McDonald House Charities special license plate for persons wishing to demonstrate support for Ronald McDonald House Charities.

Section 3 proposes to amend 47 O. S. § 1135.5 by allowing the Deer Creek Schools Foundation license plate to be issued to any person in any combination of numbers and letters from one to a maximum of seven and by creating a special license plate for any person wishing to support Hilldale Education Foundation. The annual fee for such plate shall be \$35 and shall be in addition to all other annual motor vehicle registration fees. The bill provides that \$20 of the fee amount may be used for entering into any required licensing agreement for use of the foundation's logo or design.

EFFECTIVE DATE:

November 1, 2014

REVENUE IMPACT:

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

FY 15: Minimal

FY 16: Minimal

ADMINISTRATIVE IMPACT:

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

FY 15: None bjs DIVISION DIRECTOR

ATTACHMENT TO FISCAL IMPACT HB 2985 [SAHB] Prepared 04/23/2014.

Section 1 proposes to amend 47 O. S. § 1135.2 by creating a United States Navy Seabees and Civil Engineer Corps special license plate to be designed and issued to any honorably discharged or present member of the United States Navy Seabees or Civil Engineer Corps. Persons may apply for this special license plate for vehicles having a rated carrying capaity of one (1) ton or less.

The statutory fee for the United States Navy Seabees and Civil Engineer Corps special license plate is \$8 and shall be in addition to all other vehicle registration fees. The \$8 fee is deposited into the Oklahoma Tax Commission Reimbursement Fund to be used for the administration of the Oklahoma Vehicle License and Registration Act.

There is no estimated change in state revenues associated with Section 1 of this measure.

Section 2 proposes to amend 47 O. S. § 1135.3 creating the Jenks Trojans special license plate for any person wishing to demonstrate support for Jenks School District. The special license plate shall be designed in consultation with the representatives of the Jenks School District. It also creates the Ronald McDonald House Charities special license plate for persons wishing to demonstrate support for Ronald McDonald House Charities. The special license plate shall be designed in consultation with representatives of the Ronald McDonald House Charities.

The annual fee for special license plates authorized by this section is \$15 and shall be in addition to all other annual vehicle registration fees. Eight Dollars (\$8.00) of the \$15 fee shall be deposited into the OTC Reimbursement Fund and the remaining \$7 shall be apportioned as motor vehicle collections pursuant to the provisions of 47 O.S. § 1104.

The estimated revenue impact for the proposed amendments to 47 O.S. § 1135.3 is minimal/positive.

Section 3 proposes to amend 47 O. S. § 1135.5(B)(51) by allowing the Deer Creek Schools Foundation license plate to be issued to any person in any combination of numbers and letters from one to a maximum of seven.

There is no estimated change in state revenues associated with this proposed amendment.

Additionally, Section 3 proposes to amend 47 O.S. § 1135.5 by creating a special license plate for any person wishing to support Hilldale Education Foundation. The annual fee for the plate shall be \$35 and shall be in addition to all other annual motor vehicle registration fees. The bill provides that \$20 of the fee amount may be used for entering into any required licensing agreement for use of the foundation's logo or design. The special license plate shall be designed in consultation with the administration of Hilldale Education Foundation.

The proposed -- if necessary -- \$20 licensing agreement payment amount to Hilldale Education Foundation for possible use of the foundation's logo or design on each such special license plate issued would result in a corresponding \$8 deposit to the OTC Reimbursement Fund and a \$7 deposit for apportionment as motor vehicle collections in accordance with Section 1104 of Title 47. Any estimated revenue impact will be minimal (positive in nature).

There is no estimated administrative impact associated with the measure.