

OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: February 6, 2014

BILL NUMBER: HB 3347 STATUS AND DATE OF BILL: Introduced 01/07/2014

AUTHORS: House Armes Senate n/a

TAX TYPE (S): Motor Vehicle SUBJECT: Other

PROPOSAL: Amendatory

This bill proposes amendment to the definitions of "All-terrain vehicle" and "Recreational off-highway vehicle" contained in Section 1102 of Title 47.

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: None

FY 16: None

ADMINISTRATIVE IMPACT:

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

FY 15: None

Feb. 7, 2014
DATE

Rick Miller
DIVISION DIRECTOR

msm

2-7-14
DATE

Reece Womack
REECE WOMACK, ECONOMIST

2/7/14
DATE

Dawn Cast
FOR THE COMMISSION

Attachment to Fiscal/Administrative Impact for HB 3347 [Introduced] - Prepared 02/06/14.

This bill proposes amendment to the definitions of "All-terrain vehicle" and "Recreational off-highway vehicle" contained in Section 1102 of Title 47.

The proposals in HB 3347 are limited to the definitions section (47 O.S. § 1102) of the Oklahoma Vehicle License and Registration Act ("Act"). There are no corresponding proposals affecting the administration of the Act by the Tax Commission. The proposed amendments to the definitions of "All-terrain vehicle" (ATV) and "Recreational off-highway vehicle" (ROHV) remove the seating and steering descriptions, while adding a width requirement of 50 inches or less for ATVs and 65 inches or less for ROHVs. Registration of these vehicles is not substantively impacted by this measure.

There is no estimated revenue or administrative impact associated with the proposed amendments in HB 3347.