

# OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: April 9, 2015

BILL NUMBER: SB 79 STATUS AND DATE OF BILL: Committee Substitute 04/02/2015

AUTHORS: House Joyner Senate Fry

TAX TYPE (S): Motor Vehicle SUBJECT: Other

PROPOSAL: Amendatory

Section 1 proposes to amend 47 O. S. § 1135.5 by removing the current design requirements for the Firefighter special license plate and providing that the plate be designed in consultation with the Oklahoma State Firefighters Association. It also proposes that the applicable fee amount deposited to the Oklahoma State Firemen's Museum Building & Memorial Fund be used to support the Oklahoma Firefighters Museum in addition to the Oklahoma Firefighter Fallen and Living Memorial presently supported by fund deposits.

Section 2 proposes to amend 47 O. S. § 1135.3 by reauthorizing the creation of a special license plate for any person wishing to demonstrate support for Star Spencer High School located in Oklahoma City.

EFFECTIVE DATE: November 1, 2015

### REVENUE IMPACT:

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

FY 16: None

FY 17: None

### ADMINISTRATIVE IMPACT:

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

FY 16: None

Apr. 9, 2015  
DATE

Rock Miller  
DIVISION DIRECTOR

bjs

4-9-15  
DATE

Reece Womack  
REECE WOMACK, ECONOMIST

4/10/15  
DATE

Dan Cook  
FOR THE COMMISSION

Section 1 proposes to amend 47 O. S. § 1135.5 by removing the current design requirements for the Firefighter special license plate and providing that the plate be designed in consultation with the Oklahoma State Firefighters Association. It also proposes that the applicable fee amount deposited to the Oklahoma State Firemen's Museum Building & Memorial Fund be used to support the Oklahoma Firefighters Museum in addition to the Oklahoma Firefighter Fallen and Living Memorial presently supported by fund deposits.

Section 2 proposes to amend 47 O. S. § 1135.3 by reauthorizing the creation of a special license plate for any person wishing to demonstrate support for Star Spencer High School located in Oklahoma City. House Bill 2918<sup>1</sup> authorized creation of the Star Spencer High School special license plate. Section 1135.3 of Title 47 of the Oklahoma Statutes provides that the Tax Commission shall not develop or issue any special license plates authorized by Section 1135.3 unless, within 180 days of such authorization, the Commission receives 100 prepaid applications for the authorized special license plate. The Star Spencer High School special license plate did not receive the requisite number of applications. Because the monies received with the prepaid applications are returned to the applicant, the Motor Vehicle Division does not keep a record of the number of applications received when the total is less than the required minimum. If SB 79 is enacted, it will grant an additional 180 days of opportunity from the effective date of this measure to satisfy the statutory requirements for development and issuance of the Star Spencer High School special license plate.

There is no estimated change in state revenues or any administrative costs/savings associated with the proposed amendments.

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<sup>1</sup> Laws 2010, c 366 § 3, effective November 1, 2010