

OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: March 24, 2015

BILL NUMBER: SB 577 STATUS AND DATE OF BILL: Engrossed 03/11/2015

AUTHORS: House Nelson Senate David

TAX TYPE (S): Income Tax SUBJECT: Administrative

PROPOSAL: Amendatory

SB 577 amends 68 O.S. § 205.2, which allows for an individual income tax refund to be intercepted and applied to certain debts, to include district attorneys seeking to collect unpaid court-ordered monetary obligations. The measure removes previously listed entities and replaces them with the term "qualified entity." SB 577 defines a qualified entity as a state agency, municipal court, district court, public housing authority operating pursuant to 63 O.S. § 1062, or a district attorney when seeking to collect unpaid court-ordered monetary obligations. Also, the measure repeals, Section 1, Chapter 266, O.S.L. 2013 (68 O.S. Supp. 2013, § 205.2).

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: -0-

FY 17: -0-

ADMINISTRATIVE IMPACT:

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

FY 16: None

Mar. 25, 2015
DATE

Rock Miller
DIVISION DIRECTOR

mel.jpg

3-26-15
DATE

Reece Womack
REECE WOMACK, ECONOMIST

3/24/15
DATE

Dan Cox
FOR THE COMMISSION

ATTACHMENT TO FISCAL IMPACT – SB 577 [Engrossed] Prepared 03/24/2015

SB 577 amends 68 O.S. § 205.2, which allows for an individual income tax refund to be intercepted and applied to certain debts, to include district attorneys seeking to collect unpaid court-ordered monetary obligations. The measure removes previously listed entities and replaces them with the term “qualified entity.” SB 577 defines a qualified entity as a state agency, municipal court, district court, public housing authority operating pursuant to 63 O.S. § 1062, or a district attorney when seeking to collect unpaid court-ordered monetary obligations. Also, the measure repeals, Section 1, Chapter 266, O.S.L. 2013 (68 O.S. Supp. 2013, § 205.2).

Currently, only state agencies, municipal courts, district courts, and public housing authority operating pursuant to 63 O.S. § 1062 may seek to collect a debt, unpaid fines and cost or final judgment of at least fifty dollars (\$50.00) from an individual’s state income tax return by filing a claim with the Tax Commission.