OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: February 6, 2016

BILL NUMBER: SB 1276 **STATUS AND DATE OF BILL:** Introduced 01/19/2016

AUTHORS: House n/a Senate Dahm

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

PROPOSAL: Amendatory

SB 1276 proposes to amend 78 O.S. § 308.3 by changing the administrative rulemaking procedures.

EFFECTIVE DATE: Upon Passage and Approval

REVENUE IMPACT:

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

FY 17: -0-
FY 18: -0-

ADMINISTRATIVE IMPACT:

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

FY 17: None

Feb. 6, 2016
DATE

Rick Miller
DIVISION DIRECTOR

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2-6-16
DATE

Reece Womack
REECE WOMACK, ECONOMIST

2/6/16
DATE

Dan Cox
FOR THE COMMISSION

ATTACHMENT TO FISCAL IMPACT SB 1276-[Introduced] Prepared 02/06/2016

SB 1276 proposes to amend 78 O.S. § 308.3 by changing the administrative rulemaking procedures.

This measure provides that the Legislature may have an omnibus joint resolution prepared for consideration each session. The joint resolution shall be substantially in the following form: "All proposed permanent rules of Oklahoma state agencies filed on or before February 1 are hereby disapproved except for the following:" The proposed legislation also provides that a proposed permanent rule may be disapproved, in whole or in part, repealed or amended, in the omnibus joint resolution. If an agency believes that a rule has been disapproved by the Legislature that should be approved and finally adopted, the agency may seek the Governor's declaration approving the rule. The bill provides that if the Governor finds that the joint resolution has a nonsubstantive error, the Governor shall make the finding in writing and submit the finding to the legislature. Under current law, the term utilized is "technical legal defect" rather than "nonsubstantive error."

There is no estimated revenue or administrative impact for this bill.