

OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: February 11, 2016

BILL NUMBER: SB 1292 STATUS AND DATE OF BILL: Introduced 01/21/2016

AUTHORS: House n/a Senate Sykes

TAX TYPE (S): Administrative SUBJECT: Rules

PROPOSAL: Amendatory

SB 1292 proposes changes to the administrative rulemaking procedures. See attached analysis.

EFFECTIVE DATE: August 26, 2016¹

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. 13, 2016

DATE

Rick Miller

DIVISION DIRECTOR

mel

DATE

REECE WOMACK, ECONOMIST

4/3/16

DATE

Dan Case

FOR THE COMMISSION

¹This assumes the legislature adjourns Sine die on May 27, 2016 since this measure has no effective date.

ATTACHMENT TO FISCAL IMPACT SB 1292-[Introduced] Prepared 02/11/2016

SB 1292 proposes changes to the administrative rulemaking procedures.

Section 1

Proposes to amend 75 O.S. § 308 by allowing the Legislature the ability to amend rules by an adoption of a joint resolution. The measure also provides that any such action may apply to any rule in whole or in part. The Legislature may also take any such action to provide further instructions to the agency that promulgated the rule.

Section 2

Proposes to amend 75 O.S. § 308.1 by providing that after final adoption, filing, and publication, an effective agency rule may be amended by the Legislature in a joint resolution if such resolution becomes law. Unless otherwise provided by specific vote of the Legislature, joint resolutions introduced for purposes of amending a rule shall not be subject to regular legislative cutoff dates or deadlines.

Section 3

Proposes to amend 75 O.S. § 308.3 by providing that a proposed permanent rule may be disapproved, in whole or in part, or amended, in the omnibus joint resolution considered by the Legislature.