

OKLAHOMA TAX COMMISSION

**REVENUE IMPACT STATEMENT
FIRST REGULAR SESSION, FIFTY-EIGHTH OKLAHOMA LEGISLATURE**

DATE OF IMPACT STATEMENT: February 26, 2021

BILL NUMBER: SB 192 **STATUS AND DATE OF BILL:** Committee Substitute 2/9/2021

AUTHORS: House n/a Senate Howard

TAX TYPE (S): Ad Valorem **SUBJECT:** Other

PROPOSAL: Amendatory

SB 192 proposes to amend 68 O.S. § 2808 defining “oblique imagery”, “orthoimagery” and “unmanned aircraft”. SB 192 also proposes to amend 68 O.S. §§ 2818 & 2821 authorizing county assessors to assess and value real and personal property by the current practice of physical inspection or inspection by use of available change detection techniques or software that uses oblique imagery¹, orthoimagery² or high resolution street level imagery. Additionally, SB 192 requires county assessors to obtain written permission, on a form prescribed by the assessor, from the owner of the property before using an unmanned aircraft³ to inspect that property.

EFFECTIVE DATE: November 1, 2021

REVENUE IMPACT:

FY 22: -0-⁴

FY 23: -0-⁴

Mar. 1, 2021
DATE

Rick Miller
DIVISION DIRECTOR

KLS

3/1/2021
DATE

Huan Gong
HUAN GONG, ECONOMIST

3/2/21
DATE

JDA
FOR THE COMMISSION

The revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted.

¹ “Oblique imagery” means high resolution aerial or satellite images captured approximately at a 45-degree angle from the ground.

² “Orthoimagery” means high resolution images of a uniform scale where corrections and variations are made to remove distortion.

³ “Unmanned aircraft” means an aircraft without occupants that is flown by a pilot via a ground control system or autonomously through use of an onboard computer and other additional equipment necessary to operate the aircraft and includes unmanned aircraft commonly called drones.

⁴ No impact to state revenues is estimated.