

OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: February 9, 2021

BILL NUMBER: SB 240 **STATUS AND DATE OF BILL:** Committee Substitute 2/9/2021

AUTHORS: House n/a Senate Hall

TAX TYPE (S): Income Tax **SUBJECT:** Administrative

PROPOSAL: Amendatory

SB 240 proposes to amend 68 O.S. §205.2 to allow an individual income tax refund to be intercepted and applied to a debt owed to a municipal government, and authorities or trusts with the municipal government as a beneficiary, seeking to recover expenses related to emergency medical services. The Committee Substitute for SB 240 modifies “emergency medical service” to mean a service whereby an authorized agent or employee responds to a call for service with the intent of providing care, services, transportation or treatment to any person who may be injured or in need of medical assistance.

Under current law, only state agencies, municipal courts, district courts, public housing authorities and district attorneys seeking to collect unpaid court-ordered monetary obligations may seek to collect a debt, unpaid fines and cost or final judgment of at least \$50.00 from an individual’s state income tax refund by filing a claim with the Tax Commission.

EFFECTIVE DATE: Emergency – 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 22: None

FY 23: None

Feb. 10, 2021
DATE

Rick Miller
DIVISION DIRECTOR

bdf

2/10/2021
DATE

Huan Gong
HUAN GONG, ECONOMIST

2/10/21
DATE

[Signature]
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.