

OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: April 26, 2021

BILL NUMBER: SB 379 **STATUS AND DATE OF BILL:** Enrolled 4/22/21

AUTHORS: House Hasenbeck Senate David

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

PROPOSAL: Amendatory

Enrolled SB 379 proposes to amend 68 O.S. §2368.12 to reauthorize¹ the income tax refund checkoff program² for the benefit of Court Appointed Special Advocates. The proposal allows donations to continue after December 31, 2021.

EFFECTIVE DATE: January 1, 2022

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.

April 26, 2021
DATE

Rick Miller
DIVISION DIRECTOR

bdf

4/26/2021
DATE

Huan Gong
HUAN GONG, ECONOMIST

4/26/21
DATE

JDL
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 All income tax checkoffs provided for in state statute expire four (4) years after enactment unless reauthorized by the Legislature. (68 O.S. §2368.18)

² Income tax refund checkoff programs generally do not affect tax collections, and this measure has no revenue impact.