

**BILL SUMMARY**  
1<sup>st</sup> Session of the 57<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 1132</b>
<b>Version:</b>	<b>CS</b>
<b>Request Number:</b>	<b>8303</b>
<b>Author:</b>	<b>Rep. Bennett</b>
<b>Date:</b>	<b>3/5/2019</b>
<b>Impact:</b>	<b>Apportionment of Revenue:</b>
	<b>Mixed Beverage Gross Receipts Tax</b>
	<b>Revenue to Uncompensated Care Fund:</b>
	<b>FY-20: \$2,607,100</b>
	<b>Revenue Decrease to General Revenue:</b>
	<b>FY-20: \$2,607,100</b>

**Research Analysis**

The committee substitute for HB1132 creates the Uncompensated Care Fund within the Oklahoma State Department of Health for the purpose of providing reimbursement of uncompensated care at federally qualified community health centers. The measure apportions 5% of revenue from the gross receipts tax to fund effective November 1, 2019. Currently, all revenue generated from the gross receipts tax is apportioned to the General Revenue Fund.

Prepared By: Quyen Do

**Fiscal Analysis**

The measure modifies the apportionment of the tax levied in 37A O.S., Section 5-105, the Mixed Beverage Gross Receipts Tax by providing apportionment of five percent (5.0%) of revenue to the newly created Uncompensated Care Fund within the Department of Health.

Currently, all revenue from the tax is apportioned to the credit of the General Revenue Fund. The State Board of Equalization certified \$78,213,000 in collections to the General Revenue Fund for FY-20. With an effective date of November 1, 2019, apportionment of 5.0% of revenue to the Uncompensated Care fund will result in revenue to the fund of approximately \$2,607,100 (depending on the velocity of collections within the fiscal year) with a corresponding decrease in revenue to the General Revenue Fund. Modifications of revenue in future years are dependent on the estimates of total revenue from the tax each year.

Prepared By: Mark Tygret

**Other Considerations**

None.