

**BILL SUMMARY**  
2<sup>nd</sup> Session of the 57<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 3655</b>
<b>Version:</b>	<b>Committee Substitute</b>
<b>Request Number:</b>	
<b>Author:</b>	<b>Rep. Sims</b>
<b>Date:</b>	<b>3/6/2020</b>
<b>Impact:</b>	<b>Vehicle Rental Tax Revenue: unknown increase</b>

**Research Analysis**

Pending

Prepared By: House Research Staff

**Fiscal Analysis**

Section 28 of HB 3655 makes the existing motor vehicle rental gross receipts tax of 6% applicable to peer-to-peer car sharing program agreements. Officials for the Oklahoma Tax Commission (OTC) anticipate an increase in vehicle rental tax collections as a result of the provisions of HB 3655; however, OTC is unable to estimate the amount of expected increase.

Prepared By: John McPhetridge

**Other Considerations**

None.