

**Bill Summary**  
1<sup>st</sup> Session of the 57<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 130</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.:</b>	<b>783</b>
<b>Author:</b>	<b>Sen. Newhouse</b>
<b>Date:</b>	<b>01/04/2019</b>

**Bill Analysis**

SB 130 provides a sunset date for the aircraft excise tax exemption related to aircraft which is purchased by a resident of this state and used exclusively in this state for agricultural spraying purposes. The sunset date set by the measure is July 1, 2022.

Prepared by: Kalen Taylor

**OKLAHOMA TAX COMMISSION**

REVENUE IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT  
FIRST REGULAR SESSION, FIFTY-SEVENTH OKLAHOMA LEGISLATURE

DATE OF IMPACT STATEMENT: 1/22/2019

BILL NUMBER: SB 130 STATUS AND DATE OF BILL: Introduced 1/4/2019

AUTHORS: House n/a Senate Newhouse

TAX TYPE (S): Aircraft SUBJECT: Exemption

PROPOSAL: Amendatory

SB 130 amends 68 § 6003(15) to sunset, effective July 1, 2022, the aircraft excise tax exemption afforded aircraft purchased for exclusive use in this state for agricultural spraying purposes. The exemption will not expire on the stated date if reauthorized by the Oklahoma Legislature.<sup>1</sup>

EFFECTIVE DATE: November 1, 2019

**REVENUE IMPACT:**

Insert dollar amount (plus or minus) of the expected change in state revenues due to this proposed legislation.

FY 20: -0-  
FY 21: -0-

Jan. 22, 2019  
DATE

Rick Miller  
DIVISION DIRECTOR

kl

1-22-2019  
DATE

Huan Gong  
HUAN GONG, ECONOMIST

1-22-19  
DATE

Jimmy Mott  
FOR THE COMMISSION

*The estimated 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.*

<sup>1</sup> The total amount of excise tax exemption afforded aircraft purchased for exclusive use in this state for agricultural spraying purposes in Fiscal Year 2018 was \$17,000.

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<sup>1</sup> The total amount of excise tax exemption afforded aircraft purchased for exclusive use in this state for agricultural spraying purposes in Fiscal Year 2018 was \$17,000.