

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

<b>Bill No.:</b>	<b>SB 429</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.:</b>	<b>417</b>
<b>Author:</b>	<b>Sen. Bice</b>
<b>Date:</b>	<b>01/18/2019</b>

**Bill Analysis**

SB 429 modifies the day the motor fuel tax is due from the 25<sup>th</sup> or 27<sup>th</sup> of the following month to the 20<sup>th</sup> day of the following month.

Prepared by: Kalen Taylor

**OKLAHOMA TAX COMMISSION**

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

**DATE OF IMPACT STATEMENT:** 2/9/2019

**BILL NUMBER:** SB 429 **STATUS AND DATE OF BILL:** Introduced 1/16/2019

**AUTHORS:** House n/a Senate Bice

**TAX TYPE (S):** Motor Fuel **SUBJECT:** Other

**PROPOSAL:** Amendatory

SB 429 proposes to amend 68 § 500.18 and 500.20 to change due dates for the remittance of motor fuel taxes from the 25<sup>th</sup> and 27<sup>th</sup> day of the month, respectively, to the 20<sup>th</sup> day of the month. This amended remittance deadline date is consistent with other tax type due dates.

**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: None  
FY 21: None

Feb. 9, 2019  
DATE

Rick Miller  
DIVISION DIRECTOR

kl

2-9-2019  
DATE

Huan Gong  
HUAN GONG, ECONOMIST

2-9-19  
DATE

Jerry Mont  
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.*

**Attachment to Revenue Impact SB 429 [Introduced] Prepared February 9, 2019**

SB 429 proposes to amend 68 § 500.18 and 500.20 to change due dates for the remittance of motor fuel taxes from the 25<sup>th</sup> and 27<sup>th</sup> day of the month, respectively, to the 20<sup>th</sup> day of the month. This amended remittance deadline date is consistent with other tax type due dates. The timing of the current remittance dates when combined with other factors (i.e. the number of days in a month and the varying day upon which the due date falls) may cause motor fuel remittances to be credited to a collection period subsequent to the one intended which delays the apportionment of these revenues to the appropriate statutory fund recipient. SB 429 proposes to change the remittance date to the 20<sup>th</sup>, therefore preventing this delay. Additionally, SB 429 clarifies section and subsection references.