

**Fiscal Impact**  
2<sup>nd</sup> Session of the 57<sup>th</sup> Legislature

**Bill No.:**  
**Version:**  
**Author:**  
**Date:**

**SB 1188**  
**INT**  
**Sen. Standridge**  
**02/24/2020**

**OKLAHOMA TAX COMMISSION**

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

**DATE OF IMPACT STATEMENT:** February 24, 2020  
**BILL NUMBER:** SB 1188 **STATUS AND DATE OF BILL:** Introduced 01/16/2020  
**AUTHORS:** House n/a Senate Standridge  
**TAX TYPE (S):** Motor Vehicle **SUBJECT:** Other  
**PROPOSAL:** Amendatory

The measure proposes that on or after January 1, 2021, if a physically disabled license plate is issued pursuant to Section 1135.1(B)(3) of Title 47, any registration fee required for the plate and the fee for the standard issue vehicle registration shall be remitted at the same time and be subject to a single registration period. Upon receipt of a physically disabled license plate, the standard issue plate must be surrendered to the Tax Commission or motor license agent. The physically disabled plate issued will be the sole plate issued to the vehicle and must be displayed in the same manner as a standard issue plate. It also provides that the OTC shall determine by rule, a method for making required fee adjustments when a physically disabled license plate is obtained during a twelve-month period for which a standard issue registration fee has already been remitted. It further specifies that the combining of fees into a single remittance shall not alter the apportionment otherwise provided in law.

**EFFECTIVE DATE:** November 1, 2020

**REVENUE IMPACT:**

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

FY 21: Minimal  
FY 22: Minimal

**ADMINISTRATIVE IMPACT:**

Insert the estimated cost or savings to the Tax Commission due to this proposed legislation.

FY 21: \$58,000 increase in OTC administrative costs

Feb. 24, 2020      Rick Miller      bis  
DATE                      DIVISION DIRECTOR

2/24/2020      Huan Gong  
DATE                      HUAN GONG, ECONOMIST

2/24/2020      JJD  
DATE                      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.*

**ATTACHMENT TO REVENUE IMPACT-SB 1188 - [Introduced] Prepared 02/20/2020**

The measure proposes that on or after January 1, 2021, if a physically disabled license plate is issued pursuant to Section 1135.1(B)(3) of Title 47, any registration fee required for the plate and the fee for the standard issue vehicle registration shall be remitted at the same time and be subject to a single registration period. Upon receipt of a physically disabled license plate, the standard issue plate must be surrendered to the Tax Commission or motor license agent. The physically disabled plate issued will be the sole plate issued to the vehicle and must be displayed in the same manner as a standard issue plate. It also provides that the OTC shall determine by rule, a method for making required fee adjustments when a physically disabled license plate is obtained during a twelve-month period for which a standard issue registration fee has already been remitted. It further specifies that the combining of fees into a single remittance shall not alter the apportionment otherwise provided in law.

**REVENUE IMPACT**

Currently, there are 10,642 physically disabled license plates issued. No fee in addition to the standard issue registration fee is required for the plate. A duplicate may be purchased for front display on a vehicle for \$10. Any impact to motor vehicle collections is estimated to be minimal.

**ADMINISTRATIVE IMPACT**

Additional programming costs to modify the motor vehicle system relating to issuance of the physically disabled license plate are anticipated in the amount of \$58,000.