

**OKLAHOMA TAX COMMISSION**

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

**DATE OF IMPACT STATEMENT:** April 7, 2022

**BILL NUMBER:** HB 3901 **STATUS AND DATE OF BILL:** Engrossed 03/22/2022

**AUTHORS:** House Pfeiffer Senate Montgomery

**TAX TYPE (S):** Ad Valorem **SUBJECT:** Other

**PROPOSAL:** Amendatory

Section one of the measure proposes amendment to Section 3024 of Title 68 by extending the jurisdiction of the Court of Tax Review to complaints challenging an order of the county board of equalization sustaining a valuation of real or personal property with an assessed fair cash value in excess of \$3,000,000 as authorized by Section 2880.1 of Title 68, for which a scheduling conference shall be required within twenty days of the answer filed by the county assessor. Cases are to be assigned by the Chief Justice of the Oklahoma Supreme Court to a judicial administrative district in which no property that is subject of the case is located.

Section two proposes amendment to Section 2880.1 of Title 68 relating to the appeal procedures from an order of the county board of equalization providing that taxpayers and county assessors shall have the right to appear from any order of the county board of equalization sustaining a valuation of real or personal property at an assessed fair cash value in excess of \$3,000,000 to the Court of Tax Review. Appeals from any other order of the county board of equalization shall be filed in the district court of the same county.

Sections 3 & 4 propose to amend, as applicable, Sections 2877 and 2945 of Title 68 to include appeals to the Court of Tax Review.

**EFFECTIVE DATE:** January 1, 2023

**REVENUE IMPACT:**

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

FY 23: None

FY 24: None

**ADMINISTRATIVE IMPACT:**

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

FY 23: None

April 7, 2022  
DATE

Rick Miller  
DIVISION DIRECTOR

cjc

4/7/2022  
DATE

Huan Gong  
HUAN GONG, ECONOMIST

4/8/2022  
DATE

Joseph P. Anaya  
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.*