

OKLAHOMA TAX COMMISSION

**REVENUE IMPACT STATEMENT
SECOND REGULAR SESSION, FIFTY-EIGHTH OKLAHOMA LEGISLATURE**

DATE OF IMPACT STATEMENT: February 22, 2022

BILL NUMBER: SB 1824 **STATUS AND DATE OF BILL:** Introduced 01/21/2022

AUTHORS: House n/a Senate Hall

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

PROPOSAL: Amendatory

The measure proposes to amend 47 O.S. § 1135.3 by creating the Scottish Rite of Freemasonry special license plate to be designed and issued to any Oklahoma resident who is a member of the Scottish Rite of Freemasonry. Persons may apply for this special license plate for vehicles having a rated carrying capacity of one (1) ton or less upon proof of a Scottish Rite membership. The special plate shall be designed in consultation with the Scottish Rite Freemasonry in Oklahoma and shall contain the Scottish Rite emblem.

EFFECTIVE DATE: November 1, 2022

REVENUE IMPACT:

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

FY 23: Potential minimal increase in motor vehicle collections¹
FY 24: Potential minimal increase in motor vehicle collections¹

Feb. 22, 2022
DATE

Rick Miller
DIVISION DIRECTOR

bjs

2/22/2022
DATE

Huan Gong
HUAN GONG, ECONOMIST

2/28/2022
DATE

Joseph P. Harpe
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.

¹ Section 1135.3 of Title 47 of the Oklahoma Statutes provides that the Tax Commission shall not develop or issue any special license plates authorized by Section 1135.5 unless, within 180 days of such authorization, the Commission receives 100 prepaid applications for the authorized special license plate. Therefore, should the 100 prepaid application requirement be met to initiate the creation and issuance of the special license plate created in this measure, a minimal increase in motor vehicle collections is estimated for FY 23 and FY 24.

ATTACHMENT TO REVENUE IMPACT –SB 1824 – [Introduced] – Prepared 02/22/2022

Section 1 of the measure proposes to amend 47 O.S. § 1135.3 by creating the Scottish Rite Mason special license plate to be designed and issued to any Oklahoma resident who is a member of the Scottish Rite Masons. Persons may apply for this special license plate for vehicles having a rated carrying capacity of one (1) ton or less upon proof of a Scottish Rite membership. The special plate shall be designed in consultation with the Scottish Rite Masons in Oklahoma and shall contain the Scottish Rite emblem.

The annual fee for special license plates authorized by Section 1135.3 of Title 47 is \$15 and shall be in addition to all other annual vehicle registration fees. Of the \$15 fee, \$8 shall be deposited into the OTC Reimbursement Fund and the remaining \$7 shall be apportioned as motor vehicle collections pursuant to the provisions of 47 O.S. § 1104.

The estimated revenue impact associated with this measure is a potential minimal increase in motor vehicle collections.²

² Section 1135.3 of Title 47 of the Oklahoma Statutes provides that the Tax Commission shall not develop or issue any special license plates authorized by Section 1135.5 unless, within 180 days of such authorization, the Commission receives 100 prepaid applications for the authorized special license plate. Therefore, should the 100 prepaid application requirement be met to initiate the creation and issuance of the special license plate created in this measure, a minimal increase in motor vehicle collections is estimated for FY 23 and FY 24.