

**OKLAHOMA TAX COMMISSION**

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

**DATE OF IMPACT STATEMENT:** March 4, 2021

**BILL NUMBER:** SB 343 **STATUS AND DATE OF BILL:** Engrossed 3/3/2021

**AUTHORS:** House Boles Senate Paxton

**TAX TYPE (S):** Income Tax **SUBJECT:** Administrative

**PROPOSAL:** Amendatory

Engrossed SB 343 proposes to amend 68 O.S. §205.2, which allows a qualified entity seeking to collect unpaid, court-ordered monetary obligations for a debt, unpaid fines, and costs, or final judgment of at least \$50 from an individual who has filed a state income tax return, to file a claim with the Oklahoma Tax Commission requesting that the amount owed be deducted from the individual's state income tax refund. The proposal clarifies that a claim may be filed for unpaid municipal and district court fines and removes obsolete language.

**EFFECTIVE DATE:** November 1, 2021

**REVENUE IMPACT:**

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

FY 22: None

FY 23: None

Mar. 4, 2021  
DATE

Rick Miller  
DIVISION DIRECTOR

bdf

3/4/2021  
DATE

Huan Gong  
HUAN GONG, ECONOMIST

3/5/21  
DATE

JDA  
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.*