

# OKLAHOMA TAX COMMISSION

## REVENUE IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT FIRST REGULAR SESSION, FIFTY-NINTH OKLAHOMA LEGISLATURE

**DATE OF IMPACT STATEMENT:** January 31, 2023

**BILL NUMBER:** SB 603 **STATUS AND DATE OF BILL:** Introduced 1/17/23

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

**TAX TYPE (S):** Other **SUBJECT:** Administrative

**PROPOSAL:** Amendatory

SB 603 proposes to amend 3 O.S. §§ 251 et seq. and 68 O.S. §§ 6002 – 6004, 6006 and 6007, to transfer all duties related to the registration and regulation of aircraft and related licenses, fees and taxes from the Oklahoma Tax Commission (OTC) to Service Oklahoma. In addition, any administrative rules promulgated by the OTC related to the administration of the aircraft registration provisions set forth in 3 O.S. § 251 et seq. after January 1, 2024, will be transferred to and become a part of the administrative rules of Service Oklahoma.

**EFFECTIVE DATE:** January 1, 2024

### REVENUE IMPACT:

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

FY 24: None.

### ADMINISTRATIVE IMPACT:

FY 24: Estimated savings to the OTC of \$36,000.

Feb 5, 2023  
DATE

Rick Miller  
DIVISION DIRECTOR

bf

2/6/2023  
DATE

Huan Gong  
HUAN GONG, ECONOMIST

2/7/2023  
DATE

Joseph P Gappa  
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 603 [Introduced] Prepared 1/31/23**

SB 603 proposes to amend 3 O.S. §§ 251, 254, 254.1, 255, 256, 256.1, 256.2 and 257, and 68 O.S. §§ 6002 - 6004, 6006 and 6007, to transfer all duties related to the registration and regulation of aircraft and related licenses, fees and taxes from the Oklahoma Tax Commission (OTC) to Service Oklahoma.

In addition, any administrative rules promulgated by the OTC related to the administration of the aircraft registration provisions set forth in 3 O.S. § 251 et seq. after January 1, 2024,<sup>1</sup> will be transferred to and become a part of the administrative rules of Service Oklahoma. The Office of Administrative Rules within the Office of the Secretary of State will provide adequate notice in the Oklahoma Register of the transfer of rules and will place the transferred rules under the Administrative Code section of Service Oklahoma. From and after January 1, 2024, any amendment, repeal, or addition to the transferred rules will be under the jurisdiction of Service Oklahoma. All documents issued by the sections transferred to Service Oklahoma, including but not limited to registration and permits, will be deemed to have been issued by Service Oklahoma.

Administrative costs savings to the OTC for employee wages and mailing costs are estimated to be approximately \$36,000 as a result of the proposal.

The proposal is not expected to have a revenue impact.

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<sup>1</sup> It is unclear whether aircraft-related rules promulgated by the OTC before (rather than after) January 1, 2024, should be transferred to and become a part of the administrative rules of Service Oklahoma.