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<b>BILL/VERSION:</b>	SB 47 / COMMITTEE SUB	<b>ANALYST:</b> MM
<b>AUTHORS:</b>	Sen. Dossett	<b>DATE:</b> 2/6/2025
<b>TAX(ES):</b>	Coin Op. Decals	
<b>SUBJECT(S):</b>	Decal Fee	
<b>EFFECTIVE DATE:</b>	January 1, 2026	<b>Emergency</b> <input type="checkbox"/>

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**ESTIMATED REVENUE IMPACT:**

**FY26: Unknown decrease in coin op. decal fees and local revenue.**

**FY27: Unknown decrease in coin op. decal fees and local revenue.**

**ANALYSIS:** The measure would reduce the decal fee for coin-operated music and amusement devices from \$75 to \$50. The Oklahoma Tax Commission’s database does not distinguish coin machines by music, amusement, bulk, price per play, or by age, resulting in an unknown decrease in decal fees. In addition, pursuant to 68 O.S. 1511, cities are allowed to charge a decal fee on coin op machines which cannot exceed 75% of that of states fee, resulting in an unknown decrease in local revenue amounts.

**ADMIN CONCERNS/Administrative Impact:**

The measure will require system development to differentiate characteristics of coin machines in compliance with this legislation. Currently, decals are purchased based on the price per play, with data stored accordingly. Reconfiguring the database may take at least two months to develop and incur a one-time administrative cost of \$60,000 in FY26.

2/7/25  
DATE

Huan Gong  
DR. HUAN GONG, CHIEF TAX ECONOMIST

2/7/25  
DATE

Marie Schuble  
MARIE SCHUBLE, DIVISION DIRECTOR

2/9/25  
DATE

Joseph P. Gappa  
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.*