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**BILL/VERSION:** SB 529 / FLOOR AMENDMENT      **ANALYST:** MM  
**AUTHORS:** Sen. Sacchieri / Rep. Boles      **DATE:** 3/27/2025  
**TAX(ES):** Motor Vehicle  
**SUBJECT(S):** Administrative  
**EFFECTIVE DATE:** November 1, 2025      **Emergency**

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**ESTIMATED REVENUE IMPACT: Unknown**

**ANALYSIS:** The measure introduces several definitions related to powersports vehicles and retailers and assigns administrative responsibilities to the Oklahoma Tax Commission (OTC). These responsibilities include the issuance of annual permits to used powersports vehicle retailers and promulgation of administrative rules for the purpose of providing exemptions from motor vehicle excise tax. **The motor vehicle excise tax is currently administered by Service Oklahoma, and therefore OTC is unable to determine an impact to tax revenue.**

**ADMIN CONCERNS/IMPACT:** Motor vehicle excise taxes and registrations no longer fall under the purview of the OTC<sup>1</sup>. As drafted, the measure would require the OTC to administer and issue such permits, which will have an administrative impact on the OTC. We are currently assessing the extent of the impact and evaluating the associated costs.

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<sup>1</sup> The administration of motor vehicle taxes and registrations have transferred to Service Oklahoma.

3/27/25      Huan Gong  
DATE      DR. HUAN GONG, CHIEF TAX ECONOMIST

3/27/25      Marie Schuble  
DATE      MARIE SCHUBLE, DIVISION DIRECTOR

3/27/25      Joseph P. Gappa  
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.*