

Fiscal Impact
1st Session of the 57th Legislature

Bill No.:
Version:
Author:
Date:

HB 2195
ENGR
Sen. Floyd
04/01/2019

Fiscal Analysis

OKLAHOMA TAX COMMISSION

REVENUE IMPACT STATEMENT
FIRST REGULAR SESSION, FIFTY-SEVENTH OKLAHOMA LEGISLATURE

DATE OF IMPACT STATEMENT: March 27, 2019
BILL NUMBER: HB 2195 **STATUS AND DATE OF BILL:** Engrossed Bill 3/11/19
AUTHORS: House Randleman Senate Floyd
TAX TYPE (S): Income Tax **SUBJECT:** Administrative
PROPOSAL: Amendatory

HB 2195 proposes to amend various sections of the *Psychologists Licensing Act* (59 O.S. §§ 1353, 1365, 1368, & 1370) relating to licensure. Section 3 proposes to amend 59 O.S. § 1368 which provides that a psychologist who is not compliant with Oklahoma income tax law pursuant to 68 O.S. § 238.1¹ be notified that the Tax Commission will proceed to garnish to collect delinquent income tax plus any penalty or interest that may be due. The notice shall also provide why the Tax Commission considers the psychologist to be out of compliance, rights and procedures for the psychologist to become compliant, and any other information deemed necessary by the Tax Commission.

EFFECTIVE DATE: November 1, 2019

REVENUE IMPACT:

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

FY 20: -0-
FY 21: -0-

<u>Mar. 27, 2019</u> DATE	<u>Rick Miller</u> DIVISION DIRECTOR	mck
<u>3-27-2019</u> DATE	<u>Huan Gong</u> HUAN GONG, ECONOMIST	
<u>3-29-19</u> DATE	<u>Jimmy Whit</u> 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 68 O.S. § 238.1 provides a process for all holders of an Oklahoma state license to become compliant with Oklahoma income tax law prior to an immediate revocation of the license