

# OKLAHOMA TAX COMMISSION

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

**DATE OF IMPACT STATEMENT:** January 12, 2024

**BILL NUMBER:** SB 1411 **STATUS AND DATE OF BILL:** Introduced 12/15/23

**AUTHORS:** House: N/A Senate: Rosino

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

**PROPOSAL:** Amendatory


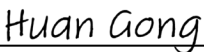
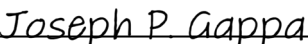
SB 1411 proposes to amend 68 O.S. § 2357.301, relating to the credit for qualified aerospace employees. The proposal expands the definition of “qualified employee” to include a former Federal Aviation Administration (FAA) or United States military air traffic controller employed on or after January 1, 2025, pursuant to a contract with the FAA, at the Mike Monroney Aeronautical Center as an FAA-certified air traffic control instructor.

**EFFECTIVE DATE:** November 1, 2024

### REVENUE IMPACT:

Review of online resources, including articles published by the FAA and usajobs.gov postings for FAA instructors, did not provide adequate information to reasonably estimate the number of air traffic control instructors who could qualify for the credit.

**FY 25: Unknown decrease in income tax revenue.**  
**FY 26: Unknown decrease in income tax revenue.**

<u>1/13/24</u>		
DATE	MARIE SCHUBLE, DIVISION DIRECTOR	bf
<u>1/12/24</u>		
DATE	HUAN GONG, ECONOMIST	
<u>1/15/2024</u>		
DATE	JOSEPH 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.*