## OKLAHOMA TAX COMMISSION

## REVENUE IMPACT STATEMENT FIRST REGULAR SESSION, FIFTY-EIGHTH OKLAHOMA LEGISLATURE

**DATE OF IMPACT STATEMENT:** February 9, 2021

BILL NUMBER: SB 240 STATUS AND DATE OF BILL: Committee Substitute 2/9/2021

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

TAX TYPE (S): Income Tax SUBJECT: Administrative

**PROPOSAL:** Amendatory

SB 240 proposes to amend 68 O.S. §205.2 to allow an individual income tax refund to be intercepted and applied to a debt owed to a municipal government, and authorities or trusts with the municipal government as a beneficiary, seeking to recover expenses related to emergency medical services. The Committee Substitute for SB 240 modifies "emergency medical service" to mean a service whereby an authorized agent or employee responds to a call for service with the intent of providing care, services, transportation or treatment to any person who may be injured or in need of medical assistance.

Under current law, only state agencies, municipal courts, district courts, public housing authorities and district attorneys seeking to collect unpaid court-ordered monetary obligations may seek to collect a debt, unpaid fines and cost or final judgment of at least \$50.00 from an individual's state income tax refund by filing a claim with the Tax Commission.

**EFFECTIVE DATE:** Emergency – Upon Passage and Approval

## **REVENUE IMPACT:**

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

bdf

FY 22: None FY 23: None

Teb. 10, 2021 Rick Miller

2/10/2021 Huan Grong

DATE HUAN GONG, ECONOMIST

DATE 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.