

# An Act

ENROLLED HOUSE  
BILL NO. 2209

By: McEntire, Roberts (Dustin)  
and Bennett (John) of the  
House

and

Griffin of the Senate

An Act relating to revenue and taxation; requiring analysis of certain legislative measures by the Oklahoma Tax Commission; prescribing tax types; prescribing methods for analysis; imposing requirements for reports; providing for codification; and providing an effective date.

SUBJECT: Incidence impact analysis on tax legislation

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 291 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. At the request of the Chair of the Finance Subcommittee of the House Appropriations and Budget Committee or the Senate Finance Committee, the Oklahoma Tax Commission shall prepare an incidence impact analysis of a bill or a proposal to change the tax system which increases, decreases, or redistributes taxes by more than Twenty Million Dollars (\$20,000,000.00). To the extent data is available on the changes in the distribution of the tax burden that are affected by the bill or proposal, the analysis shall report on the incidence effects that would result if the bill were enacted. The report may present information using systemwide measures, such as the Suits or other similar indexes, by income classes, taxpayer characteristics or other relevant categories. The report may include analyses of the effect of the bill or proposal on

representative taxpayers. The analysis must include a statement of the incidence assumptions that were used in computing the burdens.

B. The incidence analyses shall use the broadest measure of economic income for which reliable data is available.

SECTION 2. This act shall become effective November 1, 2017.

Passed the House of Representatives the 14th day of March, 2017.

\_\_\_\_\_  
Presiding Officer of the House  
of Representatives

Passed the Senate the 26th day of April, 2017.

\_\_\_\_\_  
Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_

Approved by the Governor of the State of Oklahoma this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_