

# OKLAHOMA TAX COMMISSION

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

**DATE OF IMPACT STATEMENT:** March 28, 2023

**BILL NUMBER:** HB 2169      **STATUS AND DATE OF BILL:** Engrossed 3/22/23

**AUTHORS:** House: Lowe (Dick)      Senate: Montgomery

**TAX TYPE (S):** Ad Valorem      **SUBJECT:** Educational Requirements

**PROPOSAL:** Amendatory

HB 2169 proposes to amend Section 2816 of Title 68 by requiring Assessors' office contractors involved in property appraisal to achieve the same educational accreditation as assessors. HB 2169 increases the timeframe required to complete initial accreditation requirements from one year to 18 months from date of election, and also increases the timeframe to complete advanced accreditation from one year to 18 months from completion of initial requirements. HB 2169 adds a requirement starting in 2024 that county assessors, their staff and contractors who are involved in the appraisal of energy producing properties be required to complete a course on the valuation of energy properties within 12 months of the effective date of the bill, and then be required to attend continuing education on the topic during the three-year accreditation cycle.

**EFFECTIVE DATE:** November 1, 2023

### REVENUE IMPACT:

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

FY 24: none

FY 25: none

### ADMINISTRATIVE IMPACT:

FY 24: \$7,000

March 30, 2023

DATE

*Rick Miller*

DIVISION DIRECTOR

caj

3/30/2023

DATE

*Huan Gong*

HUAN GONG, ECONOMIST

3/31/2023

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.**

## **ATTACHMENT TO FISCAL IMPACT - HB 2169 - [Engrossed] - Prepared 3/28/23**

HB 2169 proposes to amend Section 2816 of Title 68 by requiring Assessors' office contractors involved in property appraisal to achieve the same educational accreditation as assessors. HB 2169 increases the timeframe required to complete initial accreditation requirements from one year to 18 months from date of election, and also increases the timeframe to complete advanced accreditation from one year to 18 months from completion of initial requirements. HB 2169 adds a requirement starting in 2024 that county assessors, their staff and contractors who are involved in the appraisal of energy producing properties be required to complete a course on the valuation of energy properties within 12 months of the effective date of the bill, and then be required to attend continuing education on the topic during the three-year accreditation cycle.

### **Revenue Analysis**

There is no impact to tax collections.

### **Administrative Analysis**

Currently, the director, first deputy, and all field analysts or equalization and assessment analysts who are employed by the Ad Valorem Division of the Oklahoma Tax Commission (OTC) are statutorily required to achieve the same educational accreditation as county assessors and their relevant personnel. As such, it is assumed that these OTC personnel are also subject to the new education requirements outlined in Section I of HB 2169, although they are not specifically listed as personnel required to complete the requirements.

OTC has 27 staff members that participate in the education accreditation outlined in 68 O.S. 2816. OTC reimburses or pays for mileage, per diem and hotel expenses for staff that attend accreditation courses, and estimates the new course requirements would result in a fiscal impact of about \$7,000 per year to cover these costs.