

BILL SUMMARY
1st Session of the 60th Legislature

Bill No.:	HB 1471
Version:	INT
Request Number:	11573
Author:	Rep. Blancett
Date:	2/4/2025
Impact:	OTC Analysis: FY26: Unknown decrease FY27: Unknown decrease

Research Analysis

HB1471, as introduced, provides an exemption from coin-operated device licensing fees for coin-operated devices that are manufactured prior to January 1, 2000, have a play cost of 50 cent or less, and does not involve gambling.

Prepared By: Quyen Do

Fiscal Analysis

In its current form, HB 1471 exempts certain music and amusement devices from the coin operated vending machine decal fee.

The Oklahoma Tax Commission (OTC) has provided the following fiscal impact analysis:

ESTIMATED REVENUE IMPACT:

FY26: Unknown decrease in decal fee revenues for state and local jurisdictions.

FY27: Unknown decrease in decal fee revenues for state and local jurisdictions.

ANALYSIS: The measure would exempt music and amusement devices from the current coin operated vending machine (coin-op) decal fee of \$75.00 per machine if it was manufactured prior to January 1, 2000, and if the price per play does not exceed \$0.50. The Oklahoma Tax Commission's (OTC) records do not distinguish coin-op machines by music, amusement, bulk, price per play, or by age, resulting in an unknown decrease in decal fees. In addition, pursuant to 68 O.S. 1511, cities are allowed to charge a decal fee on coin-op machines which cannot exceed 75% of that of state's fee, resulting in an unknown decrease in local revenue amounts.

ADMIN CONCERNS/Administrative Impact:

The measure will require system development to distinguish characteristics of coin machines for the purpose of this legislation. This may require a minimum of two months to develop, and a one-time administrative cost of \$60,000 in FY26.

Prepared By: Zachary Penrod, House Fiscal Staff

Other Considerations

None.

