

**BILL SUMMARY**  
1<sup>st</sup> Session of the 56<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 235</b>
<b>Version:</b>	<b>ENGR</b>
<b>Request Number:</b>	<b>NA</b>
<b>Author:</b>	<b>Rep. Leslie Osborn</b>
<b>Date:</b>	<b>4/17/2017</b>
<b>Impact:</b>	<b>Tax Commission:</b>
	<b>\$0</b>

**Research Analysis**

Engrossed SB235 clarifies a sales tax exemption provided for the benefit of the Oklahoma Tourism and Recreation Department. The exemption is provided to persons who have a public contract with the department to carry out and assist in the development and production of advertising, promotion, publicity and public relations programs.

Prepared By: Quyen Do

**Fiscal Analysis**

From the Tax Commission:

The measure proposes amendment to the sales tax exemption outlined in Section 1356(16) of Title 68 by excluding from the imposition of the sales tax levy, sales of tangible property or services to any person with whom the Oklahoma Tourism and Recreation Department has entered into a public contract and which is necessary for carrying out such contract to assist the Department in the development and production of advertising, promotion, publicity and public relations programs.

The proposed amendments to Section 1356(16) clarify and more fully define the parameters and extent of the Tourism Department's existing sales tax exemption, as such, there is no impact to state sales tax revenues associated with this measure.

Prepared By: Mark Tygret

**Other Considerations**

None.