

1 STATE OF OKLAHOMA

2 2nd Session of the 58th Legislature (2022)

3 HOUSE BILL 3476

By: Stark

4  
5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; creating a  
8 sales tax exemption for certain entities; providing  
for codification; and providing an effective date.

9  
10  
11 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

12 SECTION 1. NEW LAW A new section of law to be codified  
13 in the Oklahoma Statutes as Section 1356.3 of Title 68, unless there  
14 is created a duplication in numbering, reads as follows:

15 In addition to all entities exempt under Section 1356 of Title  
16 68 of the Oklahoma Statutes, there is hereby specifically exempted  
17 from the tax levied by Section 1350 et seq. of Title 68 of the  
18 Oklahoma Statutes sales of tangible personal property or services to  
19 any entity:

20 1. Exempt from taxation pursuant to the provisions of the  
21 Internal Revenue Code, 26 U.S.C., Section 501(c)(3);

22 2. Registered with the state as required by the Oklahoma  
23 Solicitation of Charitable Contributions Act; and

24 3. Incorporated or organized under Oklahoma law.

SECTION 2. This act shall become effective November 1, 2022.

58-2-9306 AQH 12/30/21