

BILL SUMMARY
2nd Session of the 58th Legislature

Bill No.:	SB 1496
Version:	ENGR
Request Number:	NA
Author:	Rep. Miller
Date:	4/4/2022
Impact:	Tax Commission:

Minimal Sales Tax Revenue Decrease

Research Analysis

SB 1496 provides a sales tax exemption for sales of tangible personal property or services to or by the Oklahoma Women Veterans Organization.

Prepared By: Emily McPherson

Fiscal Analysis

Analysis provided by the Tax Commission:

Information received from the Oklahoma Women Veterans Organization indicates that there is a state headquarters and two local chapters. The combined components paid \$300 in state and local sales tax on their purchases of sales taxable items for FY 21. Of this amount 52% or \$156 is attributed to state sales tax. No revenue impact is attributable to sales by the named Organization.

Assuming similar expenditures for FY 23 and FY 24 as occurred in FY 21 for this Organization, a minimal impact to state sales tax revenues is estimated for FY 23 and FY 24.

Prepared By: Mark Tygret

Other Considerations

None.