

**BILL SUMMARY**  
1<sup>st</sup> Session of the 58<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 422</b>
<b>Version:</b>	<b>CS</b>
<b>Request Number:</b>	<b>8066</b>
<b>Author:</b>	<b>Rep. Burns</b>
<b>Date:</b>	<b>4/12/2021</b>
<b>Impact:</b>	<b>Unknown</b>

**Research Analysis**

Pending

Prepared By: House Research Staff

**Fiscal Analysis**

According to officials at the Oklahoma Tax Commission SB 422 “amends Section 1358.1 of Title 68 by allowing the Oklahoma Tax Commission to accept a Schedule F, a three-year business plan form provided by the Oklahoma Tax Commission, or a farm exemption tax form provided by the Oklahoma Department of Agriculture, Food, and Forestry as proof of eligibility from an applicant when applying for the agricultural sales tax exemption authorized in Section 1358 of Title 68.

The guidelines and parameters governing the issuance of the farm exemption tax form by ODAFF are not identified, therefore the impact to state sales tax revenue is unknown.”

Prepared By: Mariah Searock

**Other Considerations**

None.