

BILL SUMMARY
1st Session of the 59th Legislature

Bill No.:	HB2312
Version:	CCR
Request Number:	
Author:	SPT Hilbert
Date:	5/26/2023
Impact:	Revenue Impact: Minimal

Research Analysis

Pending

Prepared By: House Research Staff

Fiscal Analysis

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

The measure proposes to amend 68 O.S. § 1357(34) to allow the sales tax exemption afforded an unremarried surviving spouse of a qualifying 100% disabled veteran to be claimed under circumstances where the disability determination that would have been made while the disabled veteran was still living is not made final until after the death of the disabled veteran. Sales qualifying for exemption are limited to \$1,000 per year for an unremarried surviving spouse.

FY 24: Minimal decrease in state sales tax collections

The conference committee report does not change the fiscal impact of the bill.

Prepared By: Zack Penrod, House Fiscal Staff

Other Considerations

None.