

**Bill Summary**  
2<sup>nd</sup> Session of the 59<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1484</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.:</b>	<b>2585</b>
<b>Author:</b>	<b>Sen. Garvin</b>
<b>Date:</b>	<b>12/18/2023</b>

**Bill Analysis**

SB 1484 provides a sales tax exemption for the sale of tangible property to persons who are granted a disability retirement benefit by the Oklahoma Police Pension and Retirement System, Oklahoma Firefighters Pension and Retirement System, Oklahoma Law Enforcement Retirement System, or Oklahoma wildlife conservation retirement system for a disability incurred in the line of duty. Each individual may claim up to \$25,000.00 worth of sales each year. If the amount exceeds \$25,000.00, the amount shall be treated as a direct sales tax liability. Persons qualifying for the exemption shall be issued a card which shall expire 5 years after issuance. A person may apply for a new card 6 months prior to the expiration of the current card.

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