

**COMMITTEE AMENDMENT**  
HOUSE OF REPRESENTATIVES  
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB2935 \_\_\_\_\_ Of the printed Bill  
Page \_\_\_\_\_ Section \_\_\_\_\_ Lines \_\_\_\_\_  
\_\_\_\_\_  
Of the Engrossed Bill

By deleting the content of the entire measure, and by inserting in lieu  
thereof the following language:

**AMEND TITLE TO CONFORM TO AMENDMENTS**

Adopted: \_\_\_\_\_

Amendment submitted by: Emily Gise

\_\_\_\_\_  
Reading Clerk

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 PROPOSED COMMITTEE  
SUBSTITUTE  
4 FOR  
HOUSE BILL NO. 2935

5 By: Gise

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8 PROPOSED COMMITTEE SUBSTITUTE

9 An Act relating to revenue and taxation; establishing  
10 sales tax exemption on sales of diapers for persons  
11 who are recipients of benefits of certain program;  
12 defining term; requiring Oklahoma Tax Commission to  
13 issue exemption card; requiring exempt persons to  
14 furnish vendor proof of eligibility for exemption;  
requiring vendors to honor proof of eligibility;  
establishing process for when sales tax is  
erroneously paid; providing for codification;  
providing an effective date; and declaring an  
emergency.

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17 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

18 SECTION 1. NEW LAW A new section of law to be codified

19 in the Oklahoma Statutes as Section 1357.30 of Title 68, unless  
20 there is created a duplication in numbering, reads as follows:

21 A. As used in this act, "diapers" shall be defined as any  
22 absorbent garment, including disposable and reuseable products,  
23 designed, manufactured, processed, or packaged for use by infants,  
24 toddlers, and young children who cannot control their bladder or

1 bowel movements. This shall include, but is not limited to,  
2 disposable diapers, cloth diapers, and reuseable diaper inserts.

3       B. There are hereby specifically exempted from the tax imposed  
4 by Section 1354 of this title, sales of diapers for use by infants  
5 and young children to any person who is a recipient of benefits  
6 provided by the Supplemental Nutrition Assistance Program (SNAP)  
7 upon providing their exemption card required by this act.

8       C. The Oklahoma Tax Commission shall issue an exemption card to  
9 an individual upon receiving proof of their enrollment in the  
10 Supplemental Nutrition Assistance Program (SNAP). In order to claim  
11 the exemption authorized by subsection B of this act, the person to  
12 whom the sale is made shall be required to furnish the vendor proof  
13 of eligibility for the exemption as issued by the Oklahoma Tax  
14 Commission. All vendors shall honor the proof of eligibility for  
15 sales tax exemption and sales to a person providing such proof shall  
16 be exempt from the tax levied pursuant to the Oklahoma Sales Tax  
17 Code.

18       D. A claim for refund of sales taxes erroneously paid may only  
19 be made if a vendor refuses to honor the proof of eligibility issued  
20 by the Tax Commission for the exemption authorized pursuant to  
21 subsection B of this act and the person eligible for the exemption  
22 submits to the Tax Commission a signed notification of the vendor's  
23 denial of exemption on a form prescribed by the Commission.

24       SECTION 2. This act shall become effective July 1, 2026.

1 SECTION 3. It being immediately necessary for the preservation  
2 of the public peace, health or safety, an emergency is hereby  
3 declared to exist, by reason whereof this act shall take effect and  
4 be in full force from and after its passage and approval.

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6 60-2-16319        AO        02/12/26  
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