

OKLAHOMA STATE SENATE  
STANDING  
COMMITTEE REPORT

Feb 23, 2026

COMMITTEE ON REVENUE AND TAXATION

SB1387

By: Jech of the Senate

Title: Sales and use tax; allowing the value of vehicle sold to be deducted from sales tax on vehicle purchase. Effective date.

Recommendation: **DO PASS and referred to second committee**

AYES: 10

Daniels, Deevers, Gillespie, Gollihare, Hamilton, Jett, Mann, Paxton,  
Rader, Sacchieri

NAYS: 2

Howard, Kirt

CONSTITUTIONAL PRIVILEGE: 0

Senator Dave Rader, Chair

Double Referral