

OKLAHOMA STATE SENATE  
STANDING  
COMMITTEE REPORT

Feb 9, 2026

COMMITTEE ON REVENUE AND TAXATION

SB1400

By: Rader of the Senate and Pae of the House

Title: Sales tax exemption; combining certain exemptions for aircraft maintenance, manufacturing, and parts. Effective date.

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

AYES: 9  
Deevers, Gillespie, Gollihare, Hall, Howard, Kirt, Mann, Rader, Sacchieri

NAYS: 1  
Jett

CONSTITUTIONAL PRIVILEGE: 0

Senator Dave Rader, Chair

Double Referral