

1 STATE OF OKLAHOMA

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

3 SENATE BILL 1889

By: Jett

6 AS INTRODUCED

7 An Act relating to torts; amending 76 O.S. 2021,
8 Section 52.1, which relates to liability limitation
9 firearm manufacturers, distributors, and sellers;
authorizing the use of certain withholding funds to
pay certain judgments against firearm manufacturers;
and providing an effective date.

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

13 SECTION 1. AMENDATORY 76 O.S. 2021, Section 52.1, is
14 amended to read as follows:

15 Section 52.1. A. No firearm manufacturer, distributor, or
16 seller who lawfully manufactures, distributes, or sells a firearm is
17 liable to any person or entity, or to the estate, successors, or
18 survivors of either, for any injury suffered, including wrongful
19 death and property damage, because of use of such firearm by
20 another.

21 B. If any judgment is made against a firearm manufacturer
22 located in this state for any liabilities as described in subsection
23 A of this section, the manufacturer may utilize an amount not to
24 exceed the amount of withholding of the employees of the

1 manufacturer in the most recent tax year to pay for such liability.
2 The Oklahoma Tax Commission, upon submission of the judgment, shall
3 transfer funds from current withholding tax collections into an
4 agency special account designated for this purpose by the Oklahoma
5 Tax Commission at such times as may be deemed necessary by the Tax
6 Commission.

7 SECTION 2. This act shall become effective November 1, 2026.

8 60-2-3179

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