

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 3797

By: Adams

6 AS INTRODUCED

7 An Act relating to revenue and taxation; creating the  
8 Oklahoma Revenue and Taxation Act of 2026; providing  
for noncodification; and providing an effective date.

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

12 SECTION 1. NEW LAW A new section of law not to be  
13 codified in the Oklahoma Statutes reads as follows:

14 This act shall be known and may be cited as the "Oklahoma  
15 Revenue and Taxation Act of 2026".

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

18 60-2-14365 AO 01/13/26