

BILL SUMMARY
2nd Session of the 60th Legislature

Bill No.:	HB3661
Version:	SUBPCS1
Request Number:	16073
Author:	Rep. Dempsey
Date:	2/19/2026
Impact:	No impact

Research Analysis

The proposed subcommittee substitute for HB3661 makes the sales tax exemption for commercial forestry equipment permanent by removing the January 2027 expiration date.

Prepared By: Quyen Do

Fiscal Analysis

In its current form, HB3661 removes the expiration date on the sales tax exemption for commercial forestry equipment.

This measure is not expected to impact state revenue or state appropriations.

Oklahoma Tax Commission Analysis:

ESTIMATED REVENUE IMPACT:

FY27: None

FY28: None

ANALYSIS: The proposed committee substitute for HB 3661 replaces all language from the introduced version. The PCS removes the January 2027 sunset date for the sales tax exemption on commercial forestry service equipment sold to businesses engaged in logging, timber, and tree farming. As the exemption is currently in effect, removal of the sunset date is not expected to have an additional fiscal impact.

Prepared By: Zach Penrod, House Fiscal Staff

Other Considerations

None.