

BILL SUMMARY
2nd Session of the 60th Legislature

Bill No.:	HB 3920
Version:	FULLPCS1
Request Number:	16218
Author:	Stinson
Date:	2/16/2026
Impact:	Unknown decrease in sales tax revenue

Research Analysis

The proposed committee substitute for HB 3920 exempts from the Oklahoma Sales Tax Code, beginning January 1, 2027, sales of tangible personal property or services to tax-exempt nonprofits and their wholly owned subsidiaries that are engaged in providing services associated with human organ and tissue procurement and donation for transplantation and research.

Prepared By: Suzie Nahach, House Research Staff

Fiscal Analysis

In its current form, HB 3290 provides a sales tax exemption for sales to tax-exempt nonprofits and their subsidiaries that provide services associated with human organ and tissue procurement and donation for transplantation and research.

The Oklahoma Tax Commission has provided the following analysis:

ESTIMATED REVENUE IMPACT:

FY27: Unknown decrease in state sales tax revenues

FY28: Unknown decrease in state sales tax revenues

ANALYSIS: Beginning with tax year 2027, the measure would provide a sales tax exemption for sales to 501(c)(3) organizations and their wholly owned subsidiaries that are engaged in providing logistical, supervisory, administrative, financial, and educational services associated with human organ and tissue procurement and donation for transplantation and research.

Multiple organizations¹ could potentially meet these criteria, resulting in an unknown decrease in state sales tax revenues for FY27 and FY28, as both the number of qualifying entities and the amount of their taxable expenditures is not available.

¹ The inclusion of "wholly owned subsidiaries" may broaden the scope of eligible entities, as subsidiaries of qualifying nonprofit organizations may also qualify for the exemption, which could affect the overall fiscal impact.

Prepared By: Zach Penrod, House Fiscal Staff

Other Considerations

None.

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