

**BILL SUMMARY**  
2<sup>nd</sup> Session of the 60<sup>th</sup> Legislature

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

**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 organizations<sup>1</sup> 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.

---

<sup>1</sup> 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.

© 2026 Oklahoma House of Representatives, see Copyright Notice at [www.okhouse.gov](http://www.okhouse.gov)