



BILL/VERSION:	SB 1301 / INTRODUCED	ANALYST: MM
AUTHORS:	Sen. Bergstrom	DATE: 1/9/2026
TAX(ES):	Sales/Use Tax	
SUBJECT(S):	Exemption for non-profit animal shelters	
EFFECTIVE DATE:	November 1, 2026	Emergency <input type="checkbox"/>

ESTIMATED REVENUE IMPACT:

FY27: Unknown decrease in state sales tax revenues

FY28: Unknown decrease in state sales tax revenues

ANALYSIS: The measure would provide a sales tax exemption for sales made to a 501(c)(3) organization that rescues and cares for abandoned animals and seeks to rehome them or provide sanctuary when adoption is not possible.

The total number of organizations providing these animal rescue services in Oklahoma is unknown. While research indicates that numerous such organizations operate throughout the state, reliable information on their expenditures, operational status, or whether they are recognized as tax-exempt under Section 501(c)(3) is unknown.

2/1/26

DATE

Huan Gong

DR. HUAN GONG, CHIEF TAX ECONOMIST

2/1/26

DATE

Marie Schuble

MARIE SCHUBLE, DIVISION DIRECTOR

2/1/26

DATE

Joseph P. Gappa

JOSEPH P. GAPPA, FOR THE COMMISSION

The revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted. This estimate reflects current available data as of the date of issuance and is subject to revision if additional information becomes known.