



BILL/VERSION:	SB 1396 / INTRODUCED	ANALYST: MM
AUTHORS:	Sen. Stewart	DATE: 1/9/2026
TAX(ES):	Sales/Use Tax	
SUBJECT(S):	Exemption	
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 to or by 501(c)(3) nonprofit organizations that support municipal law enforcement, fire departments, emergency medical providers, municipal disaster mitigation services, and first responder canine training facilities.

The number of organizations in Oklahoma providing these services is unknown, as there is no centralized source of data identifying which organizations offer these services or details such as their operational status or expenditures.

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.