



BILL/VERSION:	SB 1889 / Introduced	ANALYST: MK
AUTHORS:	Senator Jett	DATE: 1/31/2026
TAX(ES):	Income Tax Withholding	
SUBJECT(S):	Transfer for Certain Court Judgments	
EFFECTIVE DATE:	November 1, 2026	Emergency <input type="checkbox"/>

ESTIMATED REVENUE IMPACT:

FY27: Unknown.

FY28: Unknown.

ANALYSIS: The Introduced Version of SB 1889 proposes to amend 76 O.S. § 52.1 relating to firearm manufacturers who lawfully manufacture, distribute, or sell firearms. This measure would require the Oklahoma Tax Commission to transfer funds from current withholding tax collections into an agency special account designated for payment of any court judgment against a firearm manufacturer. The amount transferred and paid to the manufacturer may not exceed the amount of withholding of the employees of the manufacturer in the most recent tax year. The court judgment¹ against the manufacturer must arise for any injury suffered, including wrongful death and property damage, because of use of such firearm by another.

The number of potential court judgments, if any, is unknown; therefore, the estimated revenue impact cannot be determined.

¹ Current Oklahoma law (76 O.S. § 52.1) provides liability relief for gun manufacturers, distributors, and sellers who lawfully conduct business, shielding them from liability for injuries, wrongful death, or property damage caused by another person's use of their firearms. This measure would appear to use Oklahoma income tax withholding to satisfy a non-Oklahoma court judgment.

1/31/26

DATE

Huan Gong

DR. HUAN GONG, CHIEF TAX ECONOMIST

1/31/26

DATE

Marie Schuble

MARIE SCHUBLE, DIVISION DIRECTOR

1/31/26

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.