

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 SENATE BILL 1804

By: Hamilton

5 AS INTRODUCED

6 An Act relating to sales tax; providing exemption for
7 firearms purchased on specific date; defining term;
providing for codification; and declaring an
emergency.

10 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

11 SECTION 1. NEW LAW A new section of law to be codified
12 in the Oklahoma Statutes as Section 1357.10a of Title 68, unless
13 there is created a duplication in numbering, reads as follows:

14 A. The sale of firearms and firearm ammunition shall be exempt
15 from the tax imposed by Section 1354 of Title 68 of the Oklahoma
16 Statutes if the sale takes place on July 3, 2026.

17 B. As used in this section, "firearm" means a gun, rifle,
18 pistol, or shotgun.

19 SECTION 2. It being immediately necessary for the preservation
20 of the public peace, health or safety, an emergency is hereby
21 declared to exist, by reason whereof this act shall take effect and
22 be in full force from and after its passage and approval.

24 60-2-3512

QD

1/14/2026 9:00:44 PM