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<b>BILL/VERSION:</b>	<b>SB 2057</b> / INTRODUCED	<b>ANALYST:</b> EC
<b>AUTHORS:</b>	Sen. Frix	<b>DATE:</b> 1/22/2026
<b>TAX(ES):</b>	Ad Valorem	
<b>SUBJECT(S):</b>	Business Personal Property	
<b>EFFECTIVE DATE:</b>	January 1, 2027	<b>Emergency</b> <input type="checkbox"/>

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**ESTIMATED REVENUE IMPACT:**

**FY27: None.**

**FY28: None.**

**ANALYSIS:** SB 2057 amends 68 O.S. §§ 2802 and 2803 to add a definition of “business assets” and establish a new property classification for ad valorem tax purposes. Under current law, business-related personal property is already subject to ad valorem taxation.

Since the proposal primarily clarifies existing classifications, and does not expand or reduce the tax base, no measurable change in ad valorem tax revenue is expected.

1/31/26  
DATE

Huan Gong  
DR. HUAN GONG, CHIEF TAX ECONOMIST

2/2/26  
DATE

Marie Schuble  
MARIE SCHUBLE, DIVISION DIRECTOR

2/2/26  
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.*