

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

HOUSE BILL 3470

By: Eaves

AS INTRODUCED

An Act relating to revenue and taxation; creating the Outdoors in Oklahoma Act; defining terms; providing for sales tax exemptions on firearms, ammunition, camping supplies, hunting supplies, and fishing supplies during the month of October; prohibiting the rental of certain items from sales tax exemption; requiring the Oklahoma Tax Commission to promulgate necessary rules; providing for noncodification; providing for codification; and providing an effective date.

SECTION 1. NEW LAW A new section of law not to be codified in the Oklahoma Statutes reads as follows:

This act shall be known and may be cited as the "Outdoors in Oklahoma Act".

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1357.12 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. As used in this section:

1. "Ammunition" means any bullet, shell, cartridge, primer, propellant, or other device containing a projectile and gunpowder designed for the use in any firearm;

1 2. "Camping supplies" means equipment or gear ordinarily used
2 in the course of camping. This shall include tents, sleeping bags,
3 camp stoves, lanterns, portable coolers, backpacks, and water
4 purification devices;

5 3. "Firearms" means handguns, rifles, or shotguns designed to
6 expel a projectile; and

7 4. "Fishing supplies" means items designed and manufactured for
8 catching fish. This shall include fishing rods, reels, lines,
9 hooks, lures, nets, and tackle boxes;

10 5. "Hunting supplies" means clothing and equipment specifically
11 designed for use in hunting wildlife. This shall include camouflage
12 clothing, decoys, tree stands, game calls, hunting blinds, and
13 scent-masking products.

14 B. The sale of ammunition, camping supplies, hunting supplies,
15 fishing supplies, and firearms, as defined by this act shall be
16 exempt from the tax imposed by Section 1354 of Title 68 of the
17 Oklahoma Statutes if the sale takes place during a period beginning
18 at 12:01 a.m. on October 1 and ending at 12:00 midnight on October
19 31.

20 C. The provisions of this act shall not apply to the rental of
21 ammunition, camping supplies, hunting supplies, fishing supplies, or
22 firearms.

23 D. The Oklahoma Tax Commission shall promulgate any necessary
24 rules to implement the provisions of this act.

SECTION 3. This act shall become effective September 1, 2026.

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