

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

HOUSE BILL 3853

By: Roberts

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 2021, Section 1357.10, which relates to sales tax exemption; including school supplies as exempted items; defining term; providing an effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 1357.10, is amended to read as follows:

Section 1357.10. Clothing or footwear - Exemption of certain sales - Exceptions.

A. The sale of ~~an article~~ school supply items and articles of clothing or footwear designed to be worn on or about the human body shall be exempt from the tax imposed by Section 1354 of ~~Title 68 of the Oklahoma Statutes~~ this title if:

1. The sales price of the school supply item or article is less than One Hundred Dollars (\$100.00); and

1 2. The sale takes place during a period beginning at 12:01 a.m.
2 on the first Friday in August and ending at 12 midnight on the
3 following Sunday, covering a period of three (3) days.

4 B. For the purposes of this section, "school supply items"
5 shall mean tangible personal property commonly used by students in
6 the course of classroom instruction or school-assigned activities.
7 This includes, but is not limited to, pencils, pens, erasers,
8 crayons, markers, highlighters, colored pencils, rulers, scissors,
9 glue, glue sticks, tape, notebooks, notebook papers, composition
10 notebooks, binders, folders, index cards, lunch boxes, pencil boxes,
11 pencil pouches, and backpacks.

12 C. Subsection A of this section shall not apply to:

13 1. Any special clothing or footwear that is primarily designed
14 for athletic activity or protective use and that is not normally
15 worn except when used for athletic activity or protective use for
16 which it is designed;

17 2. Accessories, including jewelry, handbags, luggage,
18 umbrellas, wallets, watches, and similar items carried on or about
19 the human body, without regard to whether worn on the body in a
20 manner characteristic of clothing; and

21 3. The rental of clothing or footwear.

22 ~~C.~~ D. The Oklahoma Tax Commission shall promulgate any
23 necessary rules to implement the provisions of this section.

24 SECTION 2. This act shall become effective July 1, 2026.

SECTION 3. It being immediately necessary for the preservation of the public peace, health or safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

60-2-15669 AO 12/09/25