

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 4093

By: Norwood

6 AS INTRODUCED

7 An Act relating to revenue taxation; creating a sales
8 tax exemption for fireworks for a period of four days
9 on the weekend preceding and during Independence Day;
10 defining term; requiring Oklahoma Tax Commission to
11 promulgate rules; providing for codification;
12 providing an effective date; and declaring an
13 emergency.

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

15 SECTION 1. NEW LAW A new section of law to be codified
16 in the Oklahoma Statutes as Section 1357.12 of Title 68, unless
17 there is created a duplication in numbering, reads as follows:

18 A. In celebration of the United States of America's 250th
19 Independence Day, the sale of fireworks shall be exempt from the tax
20 imposed by Section 1354 of Title 68 of the Oklahoma Statutes if the
21 sale takes place during the period of 12:01 a.m. on July 2, 2026,
22 and ending at 12:00 midnight on July 5, 2026, encompassing a period
23 of four (4) days.

1 B. For the purposes of this act, "fireworks" shall mean any
2 combustible or explosive composition, or any substance or
3 combination of substances, or any article prepared for the purpose
4 of producing a visible or audible effect by combustion, explosion,
5 deflagration or detonation, and that is for sale to the general
6 public.

7 C. The Oklahoma Tax Commission shall promulgate any necessary
8 rules to implement the provisions of this act.

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

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

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15 60-2-15631 AO 01/02/26

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