

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

SENATE BILL 1995

By: Green

AS INTRODUCED

An Act relating to sales tax; amending 68 O.S. 2021, Section 1357, as last amended by Section 1, Chapter 391, O.S.L. 2025 (68 O.S. Supp. 2025, Section 1357), which relates to exemptions; providing sales tax exemption for certain entities; defining terms; requiring submission of application and verification to be eligible for exemption; requiring the Oklahoma Department of Agriculture, Food, and Forestry to prescribe form, verify applicants, and notify the Oklahoma Tax Commission upon verification; requiring the Commission to issue exemption card upon notification; authorizing the entity to resubmit application prior to expiration of exemption; prescribing reissuance of exemption card; authorizing the Department and the Commission to promulgate rules; updating statutory reference; updating statutory language; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 1357, as last amended by Section 1, Chapter 391, O.S.L. 2025 (68 O.S. Supp. 2025, Section 1357), is amended to read as follows:

Section 1357. Exemptions - General.

There are hereby specifically exempted from the tax levied by the Oklahoma Sales Tax Code:

1 1. Transportation of school pupils to and from elementary
2 schools or high schools in motor or other vehicles;

3 2. Transportation of persons where the fare of each person does
4 not exceed One Dollar (\$1.00), or local transportation of persons
5 within the corporate limits of a municipality except by taxicabs;

6 3. Sales for resale to persons engaged in the business of
7 reselling the articles purchased, whether within or without the
8 state, provided that such sales to residents of this state are made
9 to persons to whom sales tax permits have been issued as provided in
10 the Oklahoma Sales Tax Code. This exemption shall not apply to the
11 sales of articles made to persons holding permits when such persons
12 purchase items for their use and which they are not regularly
13 engaged in the business of reselling; neither shall this exemption
14 apply to sales of tangible personal property to peddlers, solicitors
15 and other salespersons who do not have an established place of
16 business and a sales tax permit. The exemption provided by this
17 paragraph shall apply to sales of motor fuel or diesel fuel to a
18 Group Five vendor, but the use of such motor fuel or diesel fuel by
19 the Group Five vendor shall not be exempt from the tax levied by the
20 Oklahoma Sales Tax Code. The purchase of motor fuel or diesel fuel
21 is exempt from sales tax when the motor fuel is for shipment outside
22 this state and consumed by a common carrier by rail in the conduct
23 of its business. The sales tax shall apply to the purchase of motor
24 fuel or diesel fuel in Oklahoma by a common carrier by rail when

1 such motor fuel is purchased for fueling, within this state, of any
2 locomotive or other motorized flanged wheel equipment;

3 4. Sales of advertising space in newspapers and periodicals;

4 5. Sales of programs relating to sporting and entertainment
5 events, and sales of advertising on billboards ~~(including,~~ including
6 signage, posters, panels, marquees or on other similar surfaces,
7 whether indoors or ~~outdoors)~~ outdoors, or in programs relating to
8 sporting and entertainment events, and sales of any advertising, to
9 be displayed at or in connection with a sporting event, via the
10 Internet, electronic display devices or through public address or
11 broadcast systems. The exemption authorized by this paragraph shall
12 be effective for all sales made on or after January 1, 2001;

13 6. Sales of any advertising, other than the advertising
14 described by paragraph 5 of this section, via the Internet,
15 electronic display devices or through the electronic media including
16 radio, public address or broadcast systems, television ~~(whether,~~
17 whether through closed circuit broadcasting systems or ~~otherwise)~~
18 otherwise, and cable and satellite television, and the servicing of
19 any advertising devices;

20 7. Eggs, feed, supplies, machinery, and equipment purchased by
21 persons regularly engaged in the business of raising worms, fish,
22 any insect, or any other form of terrestrial or aquatic animal life
23 and used for the purpose of raising same for marketing. This
24 exemption shall only be granted and extended to the purchaser when
25

1 the items are to be used and in fact are used in the raising of
2 animal life as set out above. Each purchaser shall certify, in
3 writing, on the invoice or sales ticket retained by the vendor that
4 the purchaser is regularly engaged in the business of raising such
5 animal life and that the items purchased will be used only in such
6 business. The vendor shall certify to the Oklahoma Tax Commission
7 that the price of the items has been reduced to grant the full
8 benefit of the exemption. Violation hereof by the purchaser or
9 vendor shall be a misdemeanor;

10 8. ~~Sale~~ Sales of natural or artificial gas and electricity, and
11 associated delivery or transmission services, when sold exclusively
12 for residential use. Provided, this exemption shall not apply to
13 any sales tax levied by a city or town, or a county or any other
14 jurisdiction in this state;

15 9. In addition to the exemptions authorized by Section 1357.6
16 of this title, sales of drugs sold pursuant to a prescription
17 written for the treatment of human beings by a person licensed to
18 prescribe the drugs, and sales of insulin and medical oxygen.
19 Provided, this exemption shall not apply to over-the-counter drugs;

20 10. Transfers of title or possession of empty, partially
21 filled, or filled returnable oil and chemical drums to any person
22 who is not regularly engaged in the business of selling, reselling
23 or otherwise transferring empty, partially filled or filled
24 returnable oil drums;

1 11. Sales of one-way utensils, paper napkins, paper cups,
2 disposable hot containers, and other one-way carry out materials to
3 a vendor of meals or beverages;

4 12. Sales of food or food products for home consumption which
5 are purchased in whole or in part with coupons issued pursuant to
6 the federal food stamp program as authorized by Sections 2011
7 through 2036d of Title 7 of the United States Code, as to that
8 portion purchased with such coupons. The exemption provided for
9 such sales shall be inapplicable to such sales upon the effective
10 date of any federal law that removes the requirement of the
11 exemption as a condition for participation by the state in the
12 federal food stamp program;

13 13. Sales of food or food products, or any equipment or
14 supplies used in the preparation of the food or food products to or
15 by an organization which:

16 a. is exempt from taxation pursuant to the provisions of
17 Section 501(c)(3) of the Internal Revenue Code of
18 1986, as amended, 26 U.S.C., Section 501(c)(3), and
19 which provides and delivers prepared meals for home
20 consumption to elderly or homebound persons as part of
21 a program commonly known as "Meals on Wheels" or
22 "Mobile Meals", or

23 b. is exempt from taxation pursuant to the provisions of
24 Section 501(c)(3) of the Internal Revenue Code of

1 1986, as amended, 26 U.S.C., Section 501(c)(3), and
2 which receives federal funding pursuant to the Older
3 Americans Act of 1965, as amended, for the purpose of
4 providing nutrition programs for the care and benefit
5 of elderly persons;

6 14. a. Sales of tangible personal property or services to or
7 by organizations which are exempt from taxation
8 pursuant to the provisions of Section 501(c)(3) of the
9 Internal Revenue Code of 1986, as amended, 26 U.S.C.,
10 Section 501(c)(3), and:

11 (1) are primarily involved in the collection and
12 distribution of food and other household products
13 to other organizations that facilitate the
14 distribution of such products to the needy and
15 such distributee organizations are exempt from
16 taxation pursuant to the provisions of Section
17 501(c)(3) of the Internal Revenue Code of 1986,
18 as amended, 26 U.S.C., Section 501(c)(3), or

19 (2) facilitate the distribution of such products to
20 the needy.

21 b. Sales made in the course of business for profit or
22 savings, competing with other persons engaged in the
23 same or similar business shall not be exempt under
24 this paragraph;

1 15. Sales of tangible personal property or services to
2 children's homes which are located on church-owned property and are
3 operated by organizations exempt from taxation pursuant to the
4 provisions of the Internal Revenue Code of 1986, as amended, 26
5 U.S.C., Section 501(c)(3);

6 16. Sales of computers, data processing equipment, related
7 peripherals, and telephone, telegraph or telecommunications service,
8 and equipment for use in a qualified aircraft maintenance or
9 manufacturing facility. For purposes of this paragraph, "qualified
10 aircraft maintenance or manufacturing facility" means a new or
11 expanding facility primarily engaged in aircraft repair, building or
12 rebuilding, whether or not on a factory basis, whose total cost of
13 construction exceeds the sum of Five Million Dollars (\$5,000,000.00)
14 and which employs at least two hundred fifty new full-time-
15 equivalent employees, as certified by the Oklahoma Employment
16 Security Commission, upon completion of the facility. In order to
17 qualify for the exemption provided for by this paragraph, the cost
18 of the items purchased by the qualified aircraft maintenance or
19 manufacturing facility shall equal or exceed the sum of Two Million
20 Dollars (\$2,000,000.00);

21 17. Sales of tangible personal property consumed or
22 incorporated in the construction or expansion of a qualified
23 aircraft maintenance or manufacturing facility as defined in
24 paragraph 16 of this section. For purposes of this paragraph, sales

1 made to a contractor or subcontractor that has previously entered
2 into a contractual relationship with a qualified aircraft
3 maintenance or manufacturing facility for construction or expansion
4 of such a facility shall be considered sales made to a qualified
5 aircraft maintenance or manufacturing facility;

6 18. Sales of the following telecommunications services:

- 7 a. interstate and international 800 service. "800
8 service" means a telecommunications service that
9 allows a caller to dial a toll-free number without
10 incurring a charge for the call. The service is
11 typically marketed under the name "800", "855", "866",
12 "877" and "888" toll-free calling, and any subsequent
13 numbers designated by the Federal Communications
14 Commission,
- 15 b. interstate and international 900 service. "900
16 service" means an inbound toll telecommunications
17 service purchased by a subscriber that allows the
18 subscriber's customers to call in to the subscriber's
19 prerecorded announcement or live service. 900 service
20 does not include the charge for: collection services
21 provided by the seller of the telecommunications
22 services to the subscriber, or service or product sold
23 by the subscriber to the subscriber's customer. The
24 service is typically marketed under the name "900"

1 service, and any subsequent numbers designated by the
2 Federal Communications Commission,

3 c. interstate and international private communications
4 service. "Private communications service" means a
5 telecommunications service that entitles the customer
6 to exclusive or priority use of a communications
7 channel or group of channels between or among
8 termination points, regardless of the manner in which
9 such channel or channels are connected, and includes
10 switching capacity, extension lines, stations and any
11 other associated services that are provided in
12 connection with the use of such channel or channels,

13 d. value-added nonvoice data service. "Value-added
14 nonvoice data service" means a service that otherwise
15 meets the definition of telecommunications services in
16 which computer processing applications are used to act
17 on the form, content, code or protocol of the
18 information or data primarily for a purpose other than
19 transmission, conveyance, or routing,

20 e. interstate and international telecommunications
21 service which is:

22 (1) rendered by a company for private use within its
23 organization, or
24

(2) used, allocated or distributed by a company to
its affiliated group,

f. regulatory assessments and charges including charges
to fund the Oklahoma Universal Service Fund, the
Oklahoma Lifeline Fund and the Oklahoma High Cost
Fund, and

g. telecommunications nonrecurring charges including, but
not limited to, the installation, connection, change,
or initiation of telecommunications services which are
not associated with a retail consumer sale;

19. Sales of railroad track spikes manufactured and sold for
use in this state in the construction or repair of railroad tracks,
switches, sidings, and turnouts;

20. Sales of aircraft and aircraft parts provided such sales
occur at a qualified aircraft maintenance facility. As used in this
paragraph, "qualified aircraft maintenance facility" means a
facility operated by an air common carrier including one or more
component overhaul support buildings or structures in an area owned,
leased, or controlled by the air common carrier, at which there were
employed at least two thousand full-time-equivalent employees in the
preceding year as certified by the Oklahoma Employment Security
Commission and which is primarily related to the fabrication,
repair, alteration, modification, refurbishing, maintenance,
building, or rebuilding of commercial aircraft or aircraft parts

1 used in air common carriage. For purposes of this paragraph, "air
2 common carrier" shall also include members of an affiliated group as
3 defined by ~~Section 1504 of the Internal Revenue Code of 1986, as~~
4 ~~amended~~, 26 U.S.C., Section 1504. Beginning July 1, 2012, the
5 exemption shall include sales of machinery, tools, supplies,
6 equipment, and related tangible personal property and services used
7 or consumed in the repair, remodeling, or maintenance of aircraft,
8 aircraft engines or aircraft component parts which occur at a
9 qualified aircraft maintenance facility;

10 21. Sales of machinery and equipment purchased and used by
11 persons and establishments primarily engaged in computer services
12 and data processing:

13 a. as defined under Industry Group Numbers 7372 and 7373
14 of the Standard Industrial Classification (SIC)
15 Manual, latest version, which derive at least fifty
16 percent (50%) of their annual gross revenues from the
17 sale of a product or service to an out-of-state buyer
18 or consumer, and

19 b. as defined under Industry Group Number 7374 of the SIC
20 Manual, latest version, which derive at least eighty
21 percent (80%) of their annual gross revenues from the
22 sale of a product or service to an out-of-state buyer
23 or consumer.

1 Eligibility for the exemption set out in this paragraph shall be
2 established, subject to review by the Tax Commission, by annually
3 filing an affidavit with the Tax Commission stating that the
4 facility so qualifies and such information as required by the Tax
5 Commission. For purposes of determining whether annual gross
6 revenues are derived from sales to out-of-state buyers or consumers,
7 all sales to the federal government shall be considered to be to an
8 out-of-state buyer or consumer;

9 22. Sales of prosthetic devices to an individual for use by
10 such individual. For purposes of this paragraph, "prosthetic
11 device" shall have the same meaning as provided in Section 1357.6 of
12 this title, but shall not include corrective eye glasses, contact
13 lenses, or hearing aids;

14 23. Sales of tangible personal property or services to a motion
15 picture or television production company to be used or consumed in
16 connection with an eligible production. For purposes of this
17 paragraph, "eligible production" means a documentary, special, music
18 video or a television commercial or television program that will
19 serve as a pilot for or be a segment of an ongoing dramatic or
20 situation comedy series filmed or taped for network or national or
21 regional syndication or a feature-length motion picture intended for
22 theatrical release or for network or national or regional
23 syndication or broadcast. The provisions of this paragraph shall
24 apply to sales occurring on or after July 1, 1996. In order to

1 qualify for the exemption, the motion picture or television
2 production company shall file any documentation and information
3 required to be submitted pursuant to rules promulgated by the Tax
4 Commission;

5 24. Sales of diesel fuel sold for consumption by commercial
6 vessels, barges and other commercial watercraft;

7 25. Sales of tangible personal property or services to tax-
8 exempt independent nonprofit biomedical research foundations that
9 provide educational programs for Oklahoma science students and
10 teachers and to tax-exempt independent nonprofit community blood
11 banks headquartered in this state;

12 26. Effective May 6, 1992, sales of wireless telecommunications
13 equipment to a vendor who subsequently transfers the equipment at no
14 charge or for a discounted charge to a consumer as part of a
15 promotional package or as an inducement to commence or continue a
16 contract for wireless telecommunications services;

17 27. Effective January 1, 1991, leases of rail transportation
18 cars to haul coal to coal-fired plants located in this state which
19 generate electric power;

20 28. Beginning July 1, 2005, sales of aircraft engine repairs,
21 modification, and replacement parts, sales of aircraft frame repairs
22 and modification, aircraft interior modification, and paint, and
23 sales of services employed in the repair, modification, and
24

1 replacement of parts of aircraft engines, aircraft frame and
2 interior repair and modification, and paint;

3 29. Sales of materials and supplies to the owner or operator of
4 a ship, motor vessel, or barge that is used in interstate or
5 international commerce if the materials and supplies:

6 a. are loaded on the ship, motor vessel, or barge and
7 used in the maintenance and operation of the ship,
8 motor vessel, or barge, or

9 b. enter into and become component parts of the ship,
10 motor vessel, or barge;

11 30. Sales of tangible personal property made at estate sales at
12 which such property is offered for sale on the premises of the
13 former residence of the decedent by a person who is not required to
14 be licensed pursuant to the Transient Merchant Licensing Act, or who
15 is not otherwise required to obtain a sales tax permit for the sale
16 of such property pursuant to the provisions of Section 1364 of this
17 title; provided:

18 a. such sale or event may not be held for a period
19 exceeding three (3) consecutive days,

20 b. the sale must be conducted within six (6) months of
21 the date of death of the decedent, and

22 c. the exemption allowed by this paragraph shall not be
23 allowed for property that was not part of the
24 decedent's estate;

1 31. Beginning January 1, 2004, sales of electricity and
2 associated delivery and transmission services, when sold exclusively
3 for use by an oil and gas operator for reservoir dewatering projects
4 and associated operations commencing on or after July 1, 2003, in
5 which the initial water-to-oil ratio is greater than or equal to
6 five-to-one water-to-oil, and such oil and gas development projects
7 have been classified by the Corporation Commission as a reservoir
8 dewatering unit;

9 32. Sales of prewritten computer software that is delivered
10 electronically. For purposes of this paragraph, "delivered
11 electronically" means delivered to the purchaser by means other than
12 tangible storage media;

13 33. Sales of modular dwelling units when built at a production
14 facility and moved in whole or in parts, to be assembled on-site,
15 and permanently affixed to the real property and used for
16 residential or commercial purposes. The exemption provided by this
17 paragraph shall equal forty-five percent (45%) of the total sales
18 price of the modular dwelling unit. For purposes of this paragraph,
19 "modular dwelling unit" means a structure that is not subject to the
20 motor vehicle excise tax imposed pursuant to Section 2103 of this
21 title;

22 34. Sales of tangible personal property or services to:

- 23 a. persons who are residents of Oklahoma and have been
24 honorably discharged from active service in any branch
25

1 of the Armed Forces of the United States or Oklahoma
2 National Guard and who have been certified by the
3 United States Department of Veterans Affairs or its
4 successor to be in receipt of disability compensation
5 at the one-hundred-percent rate and the disability
6 shall be permanent and have been sustained through
7 military action or accident or resulting from disease
8 contracted while in such active service and registered
9 with the veterans registry created by the Oklahoma
10 Department of Veterans Affairs, or

- 11 b. the surviving spouse of the person in subparagraph a
12 of this paragraph if the person is deceased and the
13 spouse has not remarried and the surviving spouse of a
14 person who is determined by the United States
15 Department of Defense or any branch of the United
16 States military to have died while in the line of duty
17 if the spouse has not remarried. Sales for the
18 benefit of an eligible person to a spouse of the
19 eligible person or to a member of the household in
20 which the eligible person resides and who is
21 authorized to make purchases on the person's behalf,
22 when such eligible person is not present at the sale,
23 shall also be exempt for purposes of this paragraph.
24 The Oklahoma Tax Commission shall issue a separate

1 exemption card to a spouse of an eligible person or to
2 a member of the household in which the eligible person
3 resides who is authorized to make purchases on the
4 person's behalf, if requested by the eligible person.
5 Sales qualifying for the exemption authorized by this
6 paragraph shall not exceed Twenty-five Thousand
7 Dollars (\$25,000.00) per year per individual while the
8 disabled veteran is living. Sales qualifying for the
9 exemption authorized by this paragraph shall not
10 exceed One Thousand Dollars (\$1,000.00) per year for
11 an unremarried surviving spouse. Upon request of the
12 Tax Commission, a person asserting or claiming the
13 exemption authorized by this paragraph shall provide a
14 statement, executed under oath, that the total sales
15 amounts for which the exemption is applicable have not
16 exceeded Twenty-five Thousand Dollars (\$25,000.00) per
17 year per living disabled veteran or One Thousand
18 Dollars (\$1,000.00) per year for an unremarried
19 surviving spouse. If the amount of such exempt sales
20 exceeds such amount, the sales tax in excess of the
21 authorized amount shall be treated as a direct sales
22 tax liability and may be recovered by the Tax
23 Commission in the same manner provided by law for
24 other taxes including penalty and interest. The Tax

1 Commission shall promulgate any rules necessary to
2 implement the provisions of this paragraph, which
3 shall include rules providing for the disclosure of
4 information about persons eligible for the exemption
5 authorized in this paragraph to the Oklahoma
6 Department of Veterans Affairs, as authorized in
7 Section 205 of this title. For purposes of the
8 exemption authorized by this subparagraph, if the
9 disability determination that would have been made
10 while the disabled veteran was still living is not
11 made final until after the death of the disabled
12 veteran, the exemption authorized by this subparagraph
13 may still be claimed by the surviving spouse;

14 35. Sales of electricity to the operator, specifically
15 designated by the Corporation Commission, of a spacing unit or lease
16 from which oil is produced or attempted to be produced using
17 enhanced recovery methods including, but not limited to, increased
18 pressure in a producing formation through the use of water or
19 saltwater if the electrical usage is associated with and necessary
20 for the operation of equipment required to inject or circulate
21 fluids in a producing formation for the purpose of forcing oil or
22 petroleum into a wellbore for eventual recovery and production from
23 the wellhead. In order to be eligible for the sales tax exemption
24 authorized by this paragraph, the total content of oil recovered

1 after the use of enhanced recovery methods shall not exceed one
2 percent (1%) by volume. The exemption authorized by this paragraph
3 shall be applicable only to the state sales tax rate and shall not
4 be applicable to any county or municipal sales tax rate;

5 36. Sales of intrastate charter and tour bus transportation.
6 As used in this paragraph, "intrastate charter and tour bus
7 transportation" means the transportation of persons from one
8 location in this state to another location in this state in a motor
9 vehicle which has been constructed in such a manner that it may
10 lawfully carry more than eighteen persons, and which is ordinarily
11 used or rented to carry persons for compensation. Provided, this
12 exemption shall not apply to regularly scheduled bus transportation
13 for the general public;

14 37. Sales of vitamins, minerals, and dietary supplements by a
15 licensed chiropractor to a person who is the patient of such
16 chiropractor at the physical location where the chiropractor
17 provides chiropractic care or services to such patient. The
18 provisions of this paragraph shall not be applicable to any drug,
19 medicine, or substance for which a prescription by a licensed
20 physician is required;

21 38. Sales of goods, wares, merchandise, tangible personal
22 property, machinery, and equipment to a web search portal located in
23 this state which derives at least eighty percent (80%) of its annual
24 gross revenue from the sale of a product or service to an out-of-

1 state buyer or consumer. For purposes of this paragraph, "web
2 search portal" means an establishment classified under North
3 American Industry Classification System (NAICS) code 519130 which
4 operates websites that use a search engine to generate and maintain
5 extensive databases of Internet addresses and content in an easily
6 searchable format;

7 39. Sales of tangible personal property consumed or
8 incorporated in the construction or expansion of a facility for a
9 corporation organized under Section 437 et seq. of Title 18 of the
10 Oklahoma Statutes as a rural electric cooperative. For purposes of
11 this paragraph, sales made to a contractor or subcontractor that has
12 previously entered into a contractual relationship with a rural
13 electric cooperative for construction or expansion of a facility
14 shall be considered sales made to a rural electric cooperative;

15 40. Sales of tangible personal property or services to a
16 business primarily engaged in the repair of consumer electronic
17 goods including, but not limited to, cell phones, compact disc
18 players, personal computers, MP3 players, digital devices for the
19 storage and retrieval of information through hard-wired or wireless
20 computer or Internet connections, if the devices are sold to the
21 business by the original manufacturer of such devices and the
22 devices are repaired, refitted or refurbished for sale by the entity
23 qualifying for the exemption authorized by this paragraph directly
24

1 to retail consumers or if the devices are sold to another business
2 entity for sale to retail consumers;

3 41. On or after July 1, 2019, and prior to July 1, 2024, sales
4 or leases of rolling stock when sold or leased by the manufacturer,
5 regardless of whether the purchaser is a public services corporation
6 engaged in business as a common carrier of property or passengers by
7 railway, for use or consumption by a common carrier directly in the
8 rendition of public service. For purposes of this paragraph,
9 "rolling stock" means locomotives, autocars, and railroad cars and
10 "sales or leases" includes railroad car maintenance and retrofitting
11 of railroad cars for their further use only on the railways;

12 42. Sales of gold, silver, platinum, palladium or other bullion
13 items such as coins and bars and legal tender of any nation, which
14 legal tender is sold according to its value as precious metal or as
15 an investment. As used in the paragraph, "bullion" means any
16 precious metal including, but not limited to, gold, silver,
17 platinum, and palladium, that is in such a state or condition that
18 its value depends upon its precious metal content and not its form.
19 The exemption authorized by this paragraph shall not apply to
20 fabricated metals that have been processed or manufactured for
21 artistic use or as jewelry;

22 43. Recovery fees on the rental charge from any item of heavy
23 equipment property rental as provided for in Section 2807.11 of this
24 title; ~~and~~

1 44. Sales of firearm safety devices and gun safety devices. As
2 used in this paragraph:

- 3 a. "firearm safety device" means a gun safe, gun case,
4 gun lock box, trigger lock, barrel lock, or other
5 device that is designed to be used to store a firearm
6 and that is designed to be unlocked only by means of a
7 key, combination, or other similar means, and
8 b. "gun safety device" means any integral device to be
9 equipped or installed on a firearm that permits a user
10 to program the firearm to operate only for specified
11 persons designated by the user through computerized
12 locking devices or other means integral to and
13 permanently part of the firearm; and

14 45. a. Sales of products by:

- 15 (1) an entity that exclusively sells homemade food
16 products produced by a home food establishment,
17 as those terms are defined in Section 5-4.2 of
18 Title 2 of the Oklahoma Statutes, and
19 (2) an entity that sells homemade food products
20 produced by a home food establishment, as those
21 terms are defined in Section 5-4.2 of Title 2 of
22 the Oklahoma Statutes, or bakery items, including
23 bread, rolls, buns, biscuits, bagels, croissants,
24 pastries, donuts, Danish, cakes, tortes, pies,

1 tarts, muffins, bars, cookies, and tortillas,
2 when those sales are made at farmers markets
3 registered pursuant to Section 5-3A.3 of Title 2
4 of the Oklahoma Statutes.

5 b. To be granted the exemption provided by this
6 paragraph, an entity shall submit an application
7 prescribed by the Oklahoma Department of Agriculture,
8 Food, and Forestry. Upon verification that the entity
9 meets the requirements of this paragraph, the
10 Department shall notify the Oklahoma Tax Commission.
11 Upon notification by the Department, the Commission
12 shall issue an exemption card to the entity. The
13 exemption card shall expire two (2) years from the
14 date of issuance. Within two (2) months prior to the
15 date of expiration of the exemption card, the entity
16 may resubmit an application to the Department, and,
17 upon notification by the Department, the Commission
18 shall issue a new exemption card on the date the
19 preceding exemption card expires. The Department and
20 the Commission may promulgate rules to effectuate the
21 provisions of this section.

22 SECTION 2. This act shall become effective November 1, 2026.

23
24 60-2-2979 QD 1/15/2026 9:40:53 AM