

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE BILL 231

By: Thompson

AS INTRODUCED

An Act relating to sales tax; amending 68 O.S. 2021, Section 1357.10, which relates to the August tax exemption; modifying items exempted; updating statutory reference; and providing an effective date.

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

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

Section 1357.10. A. ~~The sale of an article of clothing or footwear designed to be worn on or about the human body~~ items listed in subsection B of this section 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 article is less than One Hundred Dollars (\$100.00); and

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

B. Items exempt pursuant to the provisions of subsection A are:

1 1. An article of clothing or footwear designed to be worn on or
2 about the human body;

3 2. Sport or recreational equipment designed for human use and
4 worn in conjunction with an athletic or recreational activity that
5 are not suitable for general use;

6 3. A school supply commonly used by a student in a course of
7 study;

8 4. A school art supply commonly used by a student in a course
9 of study for artwork;

10 5. A school instructional material which is a written material
11 commonly used by a student in a course of study as a reference and
12 to learn the subject being taught; and

13 6. A school computer supply commonly used by a student in a
14 course of study in which a computer is used.

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

16 1. Any special clothing or footwear that is primarily designed
17 for ~~athletic activity or~~ protective use and that is not normally
18 worn except when used for ~~athletic activity or~~ protective use for
19 which it is designed;

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

24 3. The rental of clothing or footwear.

1 ~~E.~~ D. The Oklahoma Tax Commission shall promulgate any
2 necessary rules to implement the provisions of this section.

3 SECTION 2. This act shall become effective July 1, 2025.

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

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