

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE BILL 44

By: Rader

AS INTRODUCED

An Act relating to sales tax; amending 68 O.S. 2021, Section 1356, as last amended by Section 148, Chapter 452, O.S.L. 2024 (68 O.S. Supp. 2024, Section 1356), which relates to sales tax exemption; providing exemption to entities in performance of a contract with an exempt entity; 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 1356, as last amended by Section 148, Chapter 452, O.S.L. 2024 (68 O.S. Supp. 2024, Section 1356), is amended to read as follows:

Section 1356. Exemptions - Governmental and nonprofit entities. There are hereby specifically exempted from the tax levied by Section 1350 et seq. of this title:

A. The exemptions for sales of tangible personal property or services to entities provided by subsection B of this section shall apply to sales to the exempt entity as well as to sales to any contractor with whom the exempt entity has entered into a contract necessary for carrying out such contract and sales to any

1 subcontractor to the contract. Any contractor or subcontractor  
2 making purchases necessary for carrying out the contract may present  
3 a copy of the exemption letter or card issued to the exempt entity  
4 by the Oklahoma Tax Commission and documentation indicating the  
5 contractual relationship between the contractor and the entity to  
6 the vendor and the vendor shall retain such documentation as  
7 certification that the purchase is exempt as provided in this  
8 section.

9       B. 1. Sale of tangible personal property or services to the  
10 United States government or to this state, any political subdivision  
11 of this state, or any agency of a political subdivision of this  
12 state; provided, all sales to contractors in connection with the  
13 performance of any contract with the United States government, this  
14 state, or any of its political subdivisions shall not be exempted  
15 from the tax levied by Section 1350 et seq. of this title, except as  
16 hereinafter provided;

17       2. Sales of property to agents appointed by or under contract  
18 with agencies or instrumentalities of the United States government  
19 if ownership and possession of such property transfers immediately  
20 to the United States government;

21       3. Sales of property to agents appointed by or under contract  
22 with a political subdivision of this state if the sale of such  
23 property is associated with the development of a qualified federal  
24 facility, as provided in the Oklahoma Federal Facilities Development  
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1 Act, and if ownership and possession of such property transfers  
2 immediately to the political subdivision or the state;

3 4. Sales made directly by county, district, or state fair  
4 authorities of this state, upon the premises of the fair authority,  
5 for the sole benefit of the fair authority or sales of admission  
6 tickets to such fairs or fair events at any location in the state  
7 authorized by county, district, or state fair authorities; provided,  
8 the exemption provided by this paragraph for admission tickets to  
9 fair events shall apply only to any portion of the admission price  
10 that is retained by or distributed to the fair authority. As used  
11 in this paragraph, "fair event" shall be limited to an event held on  
12 the premises of the fair authority in conjunction with and during  
13 the time period of a county, district, or state fair;

14 5. Sale of food in cafeterias or lunchrooms of elementary  
15 schools, high schools, colleges, or universities which are operated  
16 primarily for teachers and pupils and are not operated primarily for  
17 the public or for profit;

18 6. Dues paid to fraternal, religious, civic, charitable, or  
19 educational societies or organizations by regular members thereof,  
20 provided, such societies or organizations operate under what is  
21 commonly termed the lodge plan or system, and provided such  
22 societies or organizations do not operate for a profit which inures  
23 to the benefit of any individual member or members thereof to the  
24 exclusion of other members and dues paid monthly or annually to

1 privately owned scientific and educational libraries by members  
2 sharing the use of services rendered by such libraries with students  
3 interested in the study of geology, petroleum engineering, or  
4 related subjects;

5 7. Sale of tangible personal property or services to or by  
6 churches, except sales made in the course of business for profit or  
7 savings, competing with other persons engaged in the same, or a  
8 similar business or sale of tangible personal property or services  
9 by an organization exempt from federal income tax pursuant to  
10 Section 501(c)(3) of the Internal Revenue Code of 1986, as amended,  
11 made on behalf of or at the request of a church or churches if the  
12 sale of such property is conducted not more than once each calendar  
13 year for a period not to exceed three (3) days by the organization  
14 and proceeds from the sale of such property are used by the church  
15 or churches or by the organization for charitable purposes;

16 8. The amount of proceeds received from the sale of admission  
17 tickets which is separately stated on the ticket of admission for  
18 the repayment of money borrowed by any accredited state-supported  
19 college or university or any public trust of which a county in this  
20 state is the beneficiary, for the purpose of constructing or  
21 enlarging any facility to be used for the staging of an athletic  
22 event, a theatrical production, or any other form of entertainment,  
23 edification or cultural cultivation to which entry is gained with a  
24 paid admission ticket. Such facilities include, but are not limited

1 to, athletic fields, athletic stadiums, field houses, amphitheaters,  
2 and theaters. To be eligible for this sales tax exemption, the  
3 amount separately stated on the admission ticket shall be a  
4 surcharge which is imposed, collected, and used for the sole purpose  
5 of servicing or aiding in the servicing of debt incurred by the  
6 college or university to effect the capital improvements  
7 hereinbefore described;

8 9. Sales of tangible personal property or services to the  
9 council organizations or similar state supervisory organizations of  
10 the Boy Scouts of America, Girl Scouts of the U.S.A., and Camp Fire  
11 ~~USA~~;

12 10. Sale of tangible personal property or services to any  
13 county, municipality, rural water district, public school district,  
14 city-county library system, the institutions of The Oklahoma State  
15 System of Higher Education, the Grand River Dam Authority, the  
16 Northeast Oklahoma Public Facilities Authority, the Oklahoma  
17 Municipal Power Authority, City of Tulsa-Rogers County Port  
18 Authority, Muskogee City-County Port Authority, the Oklahoma  
19 Department of Veterans Affairs, the Broken Bow Economic Development  
20 Authority, Ardmore Development Authority, Durant Industrial  
21 Authority, Oklahoma Ordnance Works Authority, Central Oklahoma  
22 Master Conservancy District, Arbuckle Master Conservancy District,  
23 Fort Cobb Reservoir Master Conservancy District, Foss Reservoir  
24 Master Conservancy District, Mountain Park Master Conservancy

1 District, Waurika Lake Master Conservancy District and the Office of  
2 Management and Enterprise Services only when carrying out a public  
3 construction contract on behalf of the Oklahoma Department of  
4 Veterans Affairs, and effective July 1, 2022, the University  
5 Hospitals Trust, or to any person with whom any of the above-named  
6 subdivisions or agencies of this state has duly entered into a  
7 public contract pursuant to law, necessary for carrying out such  
8 public contract or to any subcontractor to such a public contract.  
9 Any person making purchases on behalf of such subdivision or agency  
10 of this state shall certify, in writing, on the copy of the invoice  
11 or sales ticket to be retained by the vendor that the purchases are  
12 made for and on behalf of such subdivision or agency of this state  
13 and set out the name of such public subdivision or agency. Any  
14 person who wrongfully or erroneously certifies that purchases are  
15 for any of the above-named subdivisions or agencies of this state or  
16 who otherwise violates this section shall be guilty of a misdemeanor  
17 and upon conviction thereof shall be fined an amount equal to double  
18 the amount of sales tax involved or incarcerated for not more than  
19 sixty (60) days or both;

20 11. Sales of tangible personal property or services to private  
21 institutions of higher education and private elementary and  
22 secondary institutions of education accredited by the State  
23 Department of Education or registered by the State Board of  
24 Education for purposes of participating in federal programs or

1 accredited as defined by the Oklahoma State Regents for Higher  
2 Education which are exempt from taxation pursuant to the provisions  
3 of the Internal Revenue Code of 1986, as amended, 26 U.S.C., Section  
4 501(c) (3) including materials, supplies, and equipment used in the  
5 construction and improvement of buildings and other structures owned  
6 by the institutions and operated for educational purposes.

7 Any person, firm, agency, or entity making purchases on behalf  
8 of any institution, agency or subdivision in this state, shall  
9 certify in writing, on the copy of the invoice or sales ticket the  
10 nature of the purchases, and violation of this paragraph shall be a  
11 misdemeanor as set forth in paragraph 10 of this section;

12 12. Tuition and educational fees paid to private institutions  
13 of higher education and private elementary and secondary  
14 institutions of education accredited by the State Department of  
15 Education or registered by the State Board of Education for purposes  
16 of participating in federal programs or accredited as defined by the  
17 Oklahoma State Regents for Higher Education which are exempt from  
18 taxation pursuant to the provisions of the Internal Revenue Code of  
19 1986, as amended, 26 U.S.C., Section 501(c) (3);

20 13. a. Sales of tangible personal property made by:

- 21 (1) a public school,
  - 22 (2) a private school offering instruction for grade  
23 levels kindergarten through twelfth grade,
  - 24 (3) a public school district,
- 25

- 1 (4) a public or private school board,  
2 (5) a public or private school student group or  
3 organization,  
4 (6) a parent-teacher association or organization  
5 other than as specified in subparagraph b of this  
6 paragraph, or  
7 (7) public or private school personnel for purposes  
8 of raising funds for the benefit of a public or  
9 private school, public school district, public or  
10 private school board, or public or private school  
11 student group or organization, or

12 b. Sales of tangible personal property made by or to  
13 nonprofit parent-teacher associations or organizations  
14 exempt from taxation pursuant to the provisions of the  
15 Internal Revenue Code of 1986, as amended, 26 U.S.C.,  
16 Section 501(c)(3), nonprofit local public or private  
17 school foundations which solicit money or property in  
18 the name of any public or private school or public  
19 school district.

20 The exemption provided by this paragraph for sales made by a  
21 public or private school shall be limited to those public or private  
22 schools accredited by the State Department of Education or  
23 registered by the State Board of Education for purposes of  
24 participating in federal programs. Sale of tangible personal  
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1 property in this paragraph shall include sale of admission tickets  
2 and concessions at athletic events;

3 14. Sales of tangible personal property by:

- 4 a. local 4-H clubs,
- 5 b. county, regional or state 4-H councils,
- 6 c. county, regional or state 4-H committees,
- 7 d. 4-H leader associations,
- 8 e. county, regional or state 4-H foundations, and
- 9 f. authorized 4-H camps and training centers.

10 The exemption provided by this paragraph shall be limited to  
11 sales for the purpose of raising funds for the benefit of such  
12 organizations. Sale of tangible personal property exempted by this  
13 paragraph shall include sale of admission tickets;

14 15. The first Seventy-five Thousand Dollars (\$75,000.00) each  
15 year from sale of tickets and concessions at athletic events by each  
16 organization exempt from taxation pursuant to the provisions of the  
17 Internal Revenue Code of 1986, as amended, 26 U.S.C., Section  
18 501(c)(4);

19 16. Sales of tangible personal property or services to any  
20 person with whom the Oklahoma Tourism and Recreation Department has  
21 entered into a public contract and which is necessary for carrying  
22 out such contract to assist the Department in the development and  
23 production of advertising, promotion, publicity, and public  
24 relations programs;

1 17. Sales of tangible personal property or services to fire  
2 departments organized pursuant to Section 592 of Title 18 of the  
3 Oklahoma Statutes, which items are to be used for the purposes of  
4 the fire department. Any person making purchases on behalf of any  
5 such fire department shall certify, in writing, on the copy of the  
6 invoice or sales ticket to be retained by the vendor that the  
7 purchases are made for and on behalf of such fire department and set  
8 out the name of such fire department. Any person who wrongfully or  
9 erroneously certifies that the purchases are for any such fire  
10 department or who otherwise violates the provisions of this section  
11 shall be deemed guilty of a misdemeanor and upon conviction thereof,  
12 shall be fined an amount equal to double the amount of sales tax  
13 involved or incarcerated for not more than sixty (60) days, or both;

14 18. Complimentary or free tickets for admission to places of  
15 amusement, sports, entertainment, exhibition, display, or other  
16 recreational events or activities which are issued through a box  
17 office or other entity which is operated by a state institution of  
18 higher education with institutional employees or by a municipality  
19 with municipal employees;

20 19. The first Fifteen Thousand Dollars (\$15,000.00) each year  
21 from sales of tangible personal property by fire departments  
22 organized pursuant to Title 11, 18, or 19 of the Oklahoma Statutes  
23 for the purposes of raising funds for the benefit of the fire  
24 department. Fire departments selling tangible personal property for

1 the purposes of raising funds shall be limited to no more than six  
2 (6) days each year to raise such funds in order to receive the  
3 exemption granted by this paragraph;

4 20. Sales of tangible personal property or services to any Boys  
5 & Girls Clubs of America affiliate in this state which is not  
6 affiliated with the Salvation Army and which is exempt from taxation  
7 pursuant to the provisions of the Internal Revenue Code of 1986, as  
8 amended, 26 U.S.C., Section 501(c)(3);

9 21. Sales of tangible personal property or services to any  
10 organization, which takes court-adjudicated juveniles for purposes  
11 of rehabilitation, and which is exempt from taxation pursuant to the  
12 provisions of the Internal Revenue Code of 1986, as amended, 26  
13 U.S.C., Section 501(c)(3), provided that at least fifty percent  
14 (50%) of the juveniles served by such organization are court  
15 adjudicated and the organization receives state funds in an amount  
16 less than ten percent (10%) of the annual budget of the  
17 organization;

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

- 19 a. any health center as defined in Section 254b of Title  
20 42 of the United States Code,
- 21 b. any clinic receiving disbursements of state monies  
22 from the Indigent Health Care Revolving Fund pursuant  
23 to the provisions of Section 66 of Title 56 of the  
24 Oklahoma Statutes,

1 c. any community-based health center which meets all of  
2 the following criteria:

3 (1) provides primary care services at no cost to the  
4 recipient, and

5 (2) is exempt from taxation pursuant to the  
6 provisions of Section 501(c)(3) of the Internal  
7 Revenue Code of 1986, as amended, 26 U.S.C.,  
8 Section 501(c)(3), and

9 d. any community mental health center as defined in  
10 Section 3-302 of Title 43A of the Oklahoma Statutes;

11 23. Dues or fees including free or complimentary dues or fees  
12 which have a value equivalent to the charge that could have  
13 otherwise been made, to YMCAs, YWCAs, or municipally-owned  
14 recreation centers for the use of facilities and programs;

15 24. The first Fifteen Thousand Dollars (\$15,000.00) each year  
16 from sales of tangible personal property or services to or by a  
17 cultural organization established to sponsor and promote  
18 educational, charitable, and cultural events for disadvantaged  
19 children, and which organization is exempt from taxation pursuant to  
20 the provisions of the Internal Revenue Code of 1986, as amended, 26  
21 U.S.C., Section 501(c)(3);

22 25. Sales of tangible personal property or services to museums  
23 or other entities which have been accredited by the American  
24 ~~Association~~ Alliance of Museums. Any person making purchases on  
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1 behalf of any such museum or other entity shall certify, in writing,  
2 on the copy of the invoice or sales ticket to be retained by the  
3 vendor that the purchases are made for and on behalf of such museum  
4 or other entity and set out the name of such museum or other entity.  
5 Any person who wrongfully or erroneously certifies that the  
6 purchases are for any such museum or other entity or who otherwise  
7 violates the provisions of this paragraph shall be deemed guilty of  
8 a misdemeanor and, upon conviction thereof, shall be fined an amount  
9 equal to double the amount of sales tax involved or incarcerated for  
10 not more than sixty (60) days, or by both such fine and  
11 incarceration;

12 26. Sales of tickets for admission by any museum accredited by  
13 the American ~~Association~~ Alliance of Museums. In order to be  
14 eligible for the exemption provided by this paragraph, an amount  
15 equivalent to the amount of the tax which would otherwise be  
16 required to be collected pursuant to the provisions of Section 1350  
17 et seq. of this title shall be separately stated on the admission  
18 ticket and shall be collected and used for the sole purpose of  
19 servicing or aiding in the servicing of debt incurred by the museum  
20 to effect the construction, enlarging or renovation of any facility  
21 to be used for entertainment, edification, or cultural cultivation  
22 to which entry is gained with a paid admission ticket;

23 27. Sales of tangible personal property or services occurring  
24 on or after June 1, 1995, to children's homes which are supported or  
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1 sponsored by one or more churches, members of which serve as  
2 trustees of the home;

3 28. Sales of tangible personal property or services to the  
4 organization known as the Disabled American Veterans, Department of  
5 Oklahoma, Inc., and subordinate chapters thereof;

6 29. Sales of tangible personal property or services to youth  
7 camps which are supported or sponsored by one or more churches,  
8 members of which serve as trustees of the organization;

9 30. a. Until July 1, 2022, transfer of tangible personal  
10 property made pursuant to Section 3226 of Title 63 of  
11 the Oklahoma Statutes by the University Hospitals  
12 Trust, and

13 b. Effective July 1, 2022, transfer of tangible personal  
14 property or services to or by:

15 (1) the University Hospitals Trust created pursuant  
16 to Section 3224 of Title 63 of the Oklahoma  
17 Statutes, or

18 (2) nonprofit entities which are exempt from taxation  
19 pursuant to the provisions of the Internal  
20 Revenue Code of 1986, as amended, of the United  
21 States, 26 U.S.C., Section 501(c)(3), which have  
22 entered into a joint operating agreement with the  
23 University Hospitals Trust;

1           31. Sales of tangible personal property or services to a  
2 municipality, county, or school district pursuant to a lease or  
3 lease-purchase agreement executed between the vendor and a  
4 municipality, county, or school district. A copy of the lease or  
5 lease-purchase agreement shall be retained by the vendor;

6           32. Sales of tangible personal property or services to any  
7 spaceport user, as defined in the Oklahoma Space Industry  
8 Development Act;

9           33. The sale, use, storage, consumption, or distribution in  
10 this state, whether by the importer, exporter, or another person, of  
11 any satellite or any associated launch vehicle including components  
12 of, and parts and motors for, any such satellite or launch vehicle,  
13 imported or caused to be imported into this state for the purpose of  
14 export by means of launching into space. This exemption provided by  
15 this paragraph shall not be affected by:

- 16           a. the destruction in whole or in part of the satellite
- 17                     or launch vehicle,
- 18           b. the failure of a launch to occur or be successful, or
- 19           c. the absence of any transfer or title to, or possession
- 20                     of, the satellite or launch vehicle after launch;

21           34. The sale, lease, use, storage, consumption, or distribution  
22 in this state of any space facility, space propulsion system or  
23 space vehicle, satellite, or station of any kind possessing space  
24 flight capacity including components thereof;

1           35. The sale, lease, use, storage, consumption, or distribution  
2 in this state of tangible personal property, placed on or used  
3 aboard any space facility, space propulsion system or space vehicle,  
4 satellite, or station possessing space flight capacity, which is  
5 launched into space, irrespective of whether such tangible property  
6 is returned to this state for subsequent use, storage, or  
7 consumption in any manner;

8           36. The sale, lease, use, storage, consumption, or distribution  
9 in this state of tangible personal property meeting the definition  
10 of "section 38 property" as defined in Sections 48(a)(1)(A) and  
11 (B)(i) of the Internal Revenue Code of 1986, as amended, that is an  
12 integral part of and used primarily in support of space flight;  
13 however, section 38 property used in support of space flight shall  
14 not include general office equipment, any boat, mobile home, motor  
15 vehicle, or other vehicle of a class or type required to be  
16 registered, licensed, titled or documented in this state or by the  
17 United States government, or any other property not specifically  
18 suited to supporting space activity. The term "in support of space  
19 flight", for purposes of this paragraph, means the altering,  
20 monitoring, controlling, regulating, adjusting, servicing, or  
21 repairing of any space facility, space propulsion systems or space  
22 vehicle, satellite, or station possessing space flight capacity  
23 including the components thereof;



1           37. The purchase or lease of machinery and equipment for use at  
2 a fixed location in this state, which is used exclusively in the  
3 manufacturing, processing, compounding, or producing of any space  
4 facility, space propulsion system or space vehicle, satellite, or  
5 station of any kind possessing space flight capacity. Provided, the  
6 exemption provided for in this paragraph shall not be allowed unless  
7 the purchaser or lessee signs an affidavit stating that the item or  
8 items to be exempted are for the exclusive use designated herein.  
9 Any person furnishing a false affidavit to the vendor for the  
10 purpose of evading payment of any tax imposed by Section 1354 of  
11 this title shall be subject to the penalties provided by law. As  
12 used in this paragraph, "machinery and equipment" means "section 38  
13 property" as defined in Sections 48(a)(1)(A) and (B)(i) of the  
14 Internal Revenue Code of 1986, as amended, which is used as an  
15 integral part of the manufacturing, processing, compounding, or  
16 producing of items of tangible personal property. Such term  
17 includes parts and accessories only to the extent that the exemption  
18 thereof is consistent with the provisions of this paragraph;

19           38. The amount of a surcharge or any other amount which is  
20 separately stated on an admission ticket which is imposed, collected  
21 and used for the sole purpose of constructing, remodeling, or  
22 enlarging facilities of a public trust having a municipality or  
23 county as its sole beneficiary;

1           39. Sales of tangible personal property or services which are  
2 directly used in or for the benefit of a state park in this state,  
3 which are made to an organization which is exempt from taxation  
4 pursuant to the provisions of the Internal Revenue Code of 1986, as  
5 amended, 26 U.S.C., Section 501(c) (3) and which is organized  
6 primarily for the purpose of supporting one or more state parks  
7 located in this state;

8           40. The sale, lease, or use of parking privileges by an  
9 institution of The Oklahoma State System of Higher Education;

10           41. Sales of tangible personal property or services for use on  
11 campus or school construction projects for the benefit of  
12 institutions of The Oklahoma State System of Higher Education,  
13 private institutions of higher education accredited by the Oklahoma  
14 State Regents for Higher Education, or any public school or school  
15 district when such projects are financed by or through the use of  
16 nonprofit entities which are exempt from taxation pursuant to the  
17 provisions of the Internal Revenue Code of 1986, as amended, 26  
18 U.S.C., Section 501(c) (3);

19           42. Sales of tangible personal property or services by an  
20 organization which is exempt from taxation pursuant to the  
21 provisions of the Internal Revenue Code of 1986, as amended, 26  
22 U.S.C., Section 501(c) (3), in the course of conducting a national  
23 championship sports event, but only if all or a portion of the  
24 payment in exchange therefor would qualify as the receipt of a

1 qualified sponsorship payment described in Internal Revenue Code of  
2 1986, as amended, 26 U.S.C., Section 513(i). Sales exempted  
3 pursuant to this paragraph shall be exempt from all Oklahoma sales,  
4 use, excise, and gross receipts taxes;

5 43. Sales of tangible personal property or services to or by an  
6 organization which:

- 7 a. is exempt from taxation pursuant to the provisions of  
8 the Internal Revenue Code of 1986, as amended, 26  
9 U.S.C., Section 501(c)(3),
- 10 b. is affiliated with a comprehensive university within  
11 The Oklahoma State System of Higher Education, and
- 12 c. has been organized primarily for the purpose of  
13 providing education and teacher training and  
14 conducting events relating to robotics;

15 44. The first Fifteen Thousand Dollars (\$15,000.00) each year  
16 from sales of tangible personal property to or by youth athletic  
17 teams which are part of an athletic organization exempt from  
18 taxation pursuant to the provisions of the Internal Revenue Code of  
19 1986, as amended, 26 U.S.C., Section 501(c)(4), for the purposes of  
20 raising funds for the benefit of the team;

21 45. Sales of tickets for admission to a collegiate athletic  
22 event that is held in a facility owned or operated by a municipality  
23 or a public trust of which the municipality is the sole beneficiary  
24 and that actually determines or is part of a tournament or

1 tournament process for determining a conference tournament  
2 championship, a conference championship, or a national championship;

3 46. Sales of tangible personal property or services to or by an  
4 organization which is exempt from taxation pursuant to the  
5 provisions of the Internal Revenue Code of 1986, as amended, 26  
6 U.S.C., Section 501(c)(3) and is operating the Oklahoma City  
7 National Memorial and Museum, an affiliate of the National Park  
8 System;

9 47. Sales of tangible personal property or services to  
10 organizations which are exempt from federal taxation pursuant to the  
11 provisions of Section 501(c)(3) of the Internal Revenue Code of  
12 1986, as amended, 26 U.S.C., Section 501(c)(3), the memberships of  
13 which are limited to honorably discharged veterans, and which  
14 furnish financial support to area veterans' organizations to be used  
15 for the purpose of constructing a memorial or museum;

16 48. Sales of tangible personal property or services on or after  
17 January 1, 2003, to an organization which is exempt from taxation  
18 pursuant to the provisions of the Internal Revenue Code of 1986, as  
19 amended, 26 U.S.C., Section 501(c)(3) that is expending monies  
20 received from a private foundation grant in conjunction with  
21 expenditures of local sales tax revenue to construct a local public  
22 library;

23 49. Sales of tangible personal property or services to a state  
24 that borders this state or any political subdivision of that state,

1 but only to the extent that the other state or political subdivision  
2 exempts or does not impose a tax on similar sales of items to this  
3 state or a political subdivision of this state;

4 50. Effective July 1, 2005, sales of tangible personal property  
5 or services to the ~~Career Technology Student Organizations~~ career  
6 technology student organizations under the direction and supervision  
7 of the Oklahoma Department of Career and Technology Education;

8 51. Sales of tangible personal property to a public trust  
9 having either a single city, town or county or multiple cities,  
10 towns or counties, or combination thereof as beneficiary or  
11 beneficiaries or a nonprofit organization which is exempt from  
12 taxation pursuant to the provisions of the Internal Revenue Code of  
13 1986, as amended, 26 U.S.C., Section 501(c)(3) for the purpose of  
14 constructing improvements to or expanding a hospital or nursing home  
15 owned and operated by any such public trust or nonprofit entity  
16 prior to July 1, 2008, in counties with a population of less than  
17 one hundred thousand (100,000) persons, according to the most recent  
18 Federal Decennial Census. As used in this paragraph, "constructing  
19 improvements to or expanding" shall not mean any expense for routine  
20 maintenance or general repairs and shall require a project cost of  
21 at least One Hundred Thousand Dollars (\$100,000.00). For purposes  
22 of this paragraph, sales made to a contractor or subcontractor that  
23 enters into a contractual relationship with a public trust or  
24 nonprofit entity as described by this paragraph shall be considered

1 sales made to the public trust or nonprofit entity. The exemption  
2 authorized by this paragraph shall be administered in the form of a  
3 refund from the sales tax revenues apportioned pursuant to Section  
4 1353 of this title and the vendor shall be required to collect the  
5 sales tax otherwise applicable to the transaction. The purchaser  
6 may apply for a refund of the sales tax paid in the manner  
7 prescribed by this paragraph. Within thirty (30) days after the end  
8 of each fiscal year, any purchaser that is entitled to make  
9 application for a refund based upon the exempt treatment authorized  
10 by this paragraph may file an application for refund of the sales  
11 taxes paid during such preceding fiscal year. The Oklahoma Tax  
12 Commission shall prescribe a form for purposes of making the  
13 application for refund. The Tax Commission shall determine whether  
14 or not the total amount of sales tax exemptions claimed by all  
15 purchasers is equal to or less than Six Hundred Fifty Thousand  
16 Dollars (\$650,000.00). If such claims are less than or equal to  
17 that amount, the Tax Commission shall make refunds to the purchasers  
18 in the full amount of the documented and verified sales tax amounts.  
19 If such claims by all purchasers are in excess of Six Hundred Fifty  
20 Thousand Dollars (\$650,000.00), the Tax Commission shall determine  
21 the amount of each purchaser's claim, the total amount of all claims  
22 by all purchasers, and the percentage each purchaser's claim amount  
23 bears to the total. The resulting percentage determined for each  
24 purchaser shall be multiplied by Six Hundred Fifty Thousand Dollars

1 (\$650,000.00) to determine the amount of refundable sales tax to be  
2 paid to each purchaser. The pro rata refund amount shall be the  
3 only method to recover sales taxes paid during the preceding fiscal  
4 year and no balance of any sales taxes paid on a pro rata basis  
5 shall be the subject of any subsequent refund claim pursuant to this  
6 paragraph;

7 52. Effective July 1, 2006, sales of tangible personal property  
8 or services to any organization which assists, trains, educates, and  
9 provides housing for physically and mentally ~~handicapped~~ disabled  
10 persons and which is exempt from taxation pursuant to the provisions  
11 of the Internal Revenue Code of 1986, as amended, 26 U.S.C., Section  
12 501(c)(3) and that receives at least eighty-five percent (85%) of  
13 its annual budget from state or federal funds. In order to receive  
14 the benefit of the exemption authorized by this paragraph, the  
15 taxpayer shall be required to make payment of the applicable sales  
16 tax at the time of sale to the vendor in the manner otherwise  
17 required by law. Notwithstanding any other provision of the  
18 ~~Oklahoma~~ Uniform Tax Procedure Code to the contrary, the taxpayer  
19 shall be authorized to file a claim for refund of sales taxes paid  
20 that qualify for the exemption authorized by this paragraph for a  
21 period of one (1) year after the date of the sale transaction. The  
22 taxpayer shall be required to provide documentation as may be  
23 prescribed by the Oklahoma Tax Commission in support of the refund  
24 claim. The total amount of sales tax qualifying for exempt

1 treatment pursuant to this paragraph shall not exceed One Hundred  
2 Seventy-five Thousand Dollars (\$175,000.00) each fiscal year.  
3 Claims for refund shall be processed in the order in which such  
4 claims are received by the Oklahoma Tax Commission. If a claim  
5 otherwise timely filed exceeds the total amount of refunds payable  
6 for a fiscal year, such claim shall be barred;

7 53. The first Two Thousand Dollars (\$2,000.00) each year of  
8 sales of tangible personal property or services to, by, or for the  
9 benefit of a qualified neighborhood watch organization that is  
10 endorsed or supported by or working directly with a law enforcement  
11 agency with jurisdiction in the area in which the neighborhood watch  
12 organization is located. As used in this paragraph, "qualified  
13 neighborhood watch organization" means an organization that is a  
14 not-for-profit corporation under the laws of this state that was  
15 created to help prevent criminal activity in an area through  
16 community involvement and interaction with local law enforcement and  
17 which is one of the first two thousand organizations which makes  
18 application to the Oklahoma Tax Commission for the exemption after  
19 March 29, 2006;

20 54. Sales of tangible personal property to a nonprofit  
21 organization, exempt from taxation pursuant to the provisions of the  
22 Internal Revenue Code of 1986, as amended, 26 U.S.C., Section  
23 501(c)(3), organized primarily for the purpose of providing services  
24 to homeless persons during the day and located in a metropolitan



1 area with a population in excess of five hundred thousand (500,000)  
2 persons according to the latest Federal Decennial Census. The  
3 exemption authorized by this paragraph shall be applicable to sales  
4 of tangible personal property to a qualified entity occurring on or  
5 after January 1, 2005;

6 55. Sales of tangible personal property or services to or by an  
7 organization which is exempt from taxation pursuant to the  
8 provisions of the Internal Revenue Code of 1986, as amended, 26  
9 U.S.C., Section 501(c)(3) for events the principal purpose of which  
10 is to provide funding for the preservation of wetlands and habitat  
11 for wild ducks;

12 56. Sales of tangible personal property or services to or by an  
13 organization which is exempt from taxation pursuant to the  
14 provisions of the Internal Revenue Code of 1986, as amended, 26  
15 U.S.C., Section 501(c)(3) for events the principal purpose of which  
16 is to provide funding for the preservation and conservation of wild  
17 turkeys;

18 57. Sales of tangible personal property or services to an  
19 organization which:

- 20 a. is exempt from taxation pursuant to the provisions of  
21 the Internal Revenue Code of 1986, as amended, 26  
22 U.S.C., Section 501(c)(3), and  
23  
24  
25

1           b.    is part of a network of community-based, autonomous  
2           member organizations that meets the following  
3           criteria:

4           (1)   serves people with workplace disadvantages and  
5           disabilities by providing job training and  
6           employment services, as well as job placement  
7           opportunities and post-employment support,

8           (2)   has locations in the United States and at least  
9           twenty other countries,

10          (3)   collects donated clothing and household goods to  
11          sell in retail stores and provides contract labor  
12          services to business and government, and

13          (4)   provides documentation to the Oklahoma Tax  
14          Commission that over seventy-five percent (75%)  
15          of its revenues are channeled into employment,  
16          job training and placement programs, and other  
17          critical community services;

18          58.   Sales of tickets made on or after September 21, 2005, and  
19          complimentary or free tickets for admission issued on or after  
20          September 21, 2005, which have a value equivalent to the charge that  
21          would have otherwise been made, for admission to a professional  
22          athletic event in which a team in the National Basketball  
23          Association is a participant, which is held in a facility owned or  
24          operated by a municipality, a county, or a public trust of which a

1 municipality or a county is the sole beneficiary, and sales of  
2 tickets made on or after July 1, 2007, and complimentary or free  
3 tickets for admission issued on or after July 1, 2007, which have a  
4 value equivalent to the charge that would have otherwise been made,  
5 for admission to a professional athletic event in which a team in  
6 the National Hockey League is a participant, which is held in a  
7 facility owned or operated by a municipality, a county, or a public  
8 trust of which a municipality or a county is the sole beneficiary;

9 59. Sales of tickets for admission and complimentary or free  
10 tickets for admission which have a value equivalent to the charge  
11 that would have otherwise been made to a professional sporting event  
12 involving ice hockey, baseball, basketball, football or arena  
13 football, or soccer. As used in this paragraph, "professional  
14 sporting event" means an organized athletic competition between  
15 teams that are members of an organized league or association with  
16 centralized management, other than a national league or national  
17 association, that imposes requirements for participation in the  
18 league upon the teams, the individual athletes, or both, and which  
19 uses a salary structure to compensate the athletes;

20 60. Sales of tickets for admission to an annual event sponsored  
21 by an educational and charitable organization of women which is  
22 exempt from taxation pursuant to the provisions of the Internal  
23 Revenue Code of 1986, as amended, 26 U.S.C., Section 501(c)(3) and  
24 has as its mission promoting volunteerism, developing the potential

1 of women and improving the community through the effective action  
2 and leadership of trained volunteers;

3 61. Sales of tangible personal property or services to an  
4 organization, which is exempt from taxation pursuant to the  
5 provisions of the Internal Revenue Code of 1986, as amended, 26  
6 U.S.C., Section 501(c)(3), and which is itself a member of an  
7 organization which is exempt from taxation pursuant to the  
8 provisions of the Internal Revenue Code of 1986, as amended, 26  
9 U.S.C., Section 501(c)(3), if the membership organization is  
10 primarily engaged in advancing the purposes of its member  
11 organizations through fundraising, public awareness, or other  
12 efforts for the benefit of its member organizations, and if the  
13 member organization is primarily engaged either in providing  
14 educational services and programs concerning health-related diseases  
15 and conditions to individuals suffering from such health-related  
16 diseases and conditions or their caregivers and family members or  
17 support to such individuals, or in health-related research as to  
18 such diseases and conditions, or both. In order to qualify for the  
19 exemption authorized by this paragraph, the member nonprofit  
20 organization shall be required to provide proof to the Oklahoma Tax  
21 Commission of its membership status in the membership organization;

22 62. Sales of tangible personal property or services to or by an  
23 organization which is part of a national volunteer women's service  
24 organization dedicated to promoting patriotism, preserving American

1 history, and securing better education for children and which has at  
2 least ~~168,000~~ one hundred sixty-eight thousand members in ~~3,000~~  
3 three thousand chapters across the United States;

4 63. Sales of tangible personal property or services to or by a  
5 YWCA or YMCA organization which is part of a national nonprofit  
6 community service organization working to meet the health and social  
7 service needs of its members across the United States;

8 64. Sales of tangible personal property or services to or by a  
9 veteran's organization which is exempt from taxation pursuant to the  
10 provisions of the Internal Revenue Code of 1986, as amended, 26  
11 U.S.C., Section 501(c)(19) and which is known as the Veterans of  
12 Foreign Wars of the United States, Oklahoma Chapters;

13 65. Sales of boxes of food by a church or by an organization,  
14 which is exempt from taxation pursuant to the provisions of the  
15 Internal Revenue Code of 1986, as amended, 26 U.S.C., Section  
16 501(c)(3). To qualify under the provisions of this paragraph, the  
17 organization must be organized for the primary purpose of feeding  
18 needy individuals or to encourage volunteer service by requiring  
19 such service in order to purchase food. These boxes shall only  
20 contain edible staple food items;

21 66. Sales of tangible personal property or services to any  
22 person with whom a church has duly entered into a construction  
23 contract, necessary for carrying out such contract or to any  
24 subcontractor to such a construction contract;

1           67. Sales of tangible personal property or services used  
2 exclusively for charitable or educational purposes, to or by an  
3 organization which:

4           a. is exempt from taxation pursuant to the provisions of  
5 the Internal Revenue Code of 1986, as amended, 26  
6 U.S.C., Section 501(c)(3),

7           b. has filed a Not-for-Profit Certificate of  
8 Incorporation in this state, and

9           c. is organized for the purpose of:

10           (1) providing training and education to  
11 developmentally disabled individuals,

12           (2) educating the community about the rights,  
13 abilities, and strengths of developmentally  
14 disabled individuals, and

15           (3) promoting unity among developmentally disabled  
16 individuals in their community and geographic  
17 area;

18           68. Sales of tangible personal property or services to any  
19 organization which is a shelter for abused, neglected, or abandoned  
20 children and which is exempt from taxation pursuant to the  
21 provisions of the Internal Revenue Code of 1986, as amended, 26  
22 U.S.C., Section 501(c)(3); provided, until July 1, 2008, such  
23 exemption shall apply only to eligible shelters for children from  
24 birth to age twelve (12) and after July 1, 2008, such exemption

1 shall apply to eligible shelters for children from birth to age  
2 eighteen (18);

3 69. Sales of tangible personal property or services to a child  
4 care center which is licensed pursuant to the Oklahoma Child Care  
5 Facilities Licensing Act and which:

- 6 a. possesses a 3-star rating from the Department of Human  
7 Services Reaching for the Stars Program or a national  
8 accreditation, and  
9 b. allows on-site universal prekindergarten education to  
10 be provided to four-year-old children through a  
11 contractual agreement with any public school or school  
12 district.

13 For the purposes of this paragraph, sales made to any person,  
14 firm, agency, or entity that has entered previously into a  
15 contractual relationship with a child care center for construction  
16 and improvement of buildings and other structures owned by the child  
17 care center and operated for educational purposes shall be  
18 considered sales made to a child care center. Any such person,  
19 firm, agency, or entity making purchases on behalf of a child care  
20 center shall certify, in writing, on the copy of the invoice or  
21 sales ticket the nature of the purchase. Any such person, or person  
22 acting on behalf of a firm, agency, or entity making purchases on  
23 behalf of a child care center in violation of this paragraph shall  
24 be guilty of a misdemeanor and upon conviction thereof shall be

1 fined an amount equal to double the amount of sales tax involved or  
2 incarcerated for not more than sixty (60) days or both;

3 70. a. Sales of tangible personal property to a service  
4 organization of mothers who have children who are  
5 serving or who have served in the military, which  
6 service organization is exempt from taxation pursuant  
7 to the provisions of the Internal Revenue Code of  
8 1986, as amended, 26 U.S.C., Section 501(c)(19) and  
9 which is known as the Blue Star Mothers of America,  
10 Inc. The exemption provided by this paragraph shall  
11 only apply to the purchase of tangible personal  
12 property actually sent to United States military  
13 personnel overseas who are serving in a combat zone  
14 and not to any other tangible personal property  
15 purchased by the organization. Provided, this  
16 exemption shall not apply to any sales tax levied by a  
17 city, town, county, or any other jurisdiction in this  
18 state.

19 b. The exemption authorized by this paragraph shall be  
20 administered in the form of a refund from the sales  
21 tax revenues apportioned pursuant to Section 1353 of  
22 this title, and the vendor shall be required to  
23 collect the sales tax otherwise applicable to the  
24 transaction. The purchaser may apply for a refund of



1 the state sales tax paid in the manner prescribed by  
2 this paragraph. Within sixty (60) days after the end  
3 of each calendar quarter, any purchaser that is  
4 entitled to make application for a refund based upon  
5 the exempt treatment authorized by this paragraph may  
6 file an application for refund of the state sales  
7 taxes paid during such preceding calendar quarter.  
8 The Tax Commission shall prescribe a form for purposes  
9 of making the application for refund.

10 c. A purchaser who applies for a refund pursuant to this  
11 paragraph shall certify that the items were actually  
12 sent to military personnel overseas in a combat zone.  
13 Any purchaser that applies for a refund for the  
14 purchase of items that are not authorized for  
15 exemption under this paragraph shall be subject to a  
16 penalty in the amount of Five Hundred Dollars  
17 (\$500.00);

18 71. Sales of food and snack items to or by an organization  
19 which is exempt from taxation pursuant to the provisions of the  
20 Internal Revenue Code of 1986, as amended, 26 U.S.C., Section  
21 501(c) (3), whose primary and principal purpose is providing funding  
22 for scholarships in the medical field;

23 72. Sales of tangible personal property or services for use  
24 solely on construction projects for organizations which are exempt  
25

1 from taxation pursuant to the provisions of the Internal Revenue  
2 Code of 1986, as amended, 26 U.S.C., Section 501(c) (3) and whose  
3 purpose is providing end-of-life care and access to hospice services  
4 to low-income individuals who live in a facility owned by the  
5 organization. The exemption provided by this paragraph applies to  
6 sales to the organization as well as to sales to any person with  
7 whom the organization has duly entered into a construction contract,  
8 necessary for carrying out such contract or to any subcontractor to  
9 such a construction contract. Any person making purchases on behalf  
10 of such organization shall certify, in writing, on the copy of the  
11 invoice or sales ticket to be retained by the vendor that the  
12 purchases are made for and on behalf of such organization and set  
13 out the name of such organization. Any person who wrongfully or  
14 erroneously certifies that purchases are for any of the above-named  
15 organizations or who otherwise violates this section shall be guilty  
16 of a misdemeanor and upon conviction thereof shall be fined an  
17 amount equal to double the amount of sales tax involved or  
18 incarcerated for not more than sixty (60) days or both;

19 73. Sales of tickets for admission to events held by  
20 organizations exempt from taxation pursuant to the provisions of the  
21 Internal Revenue Code of 1986, as amended, 26 U.S.C., Section  
22 501(c) (3) that are organized for the purpose of supporting general  
23 hospitals licensed by the State Department of Health;

24 74. Sales of tangible personal property or services:  
25

- 1 a. to a foundation which is exempt from taxation pursuant  
2 to the provisions of the Internal Revenue Code of  
3 1986, as amended, 26 U.S.C., Section 501(c)(3) and  
4 which raises tax-deductible contributions in support  
5 of a wide range of firearms-related public interest  
6 activities of the National Rifle Association of  
7 America and other organizations that defend and foster  
8 Second Amendment rights, and
- 9 b. to or by a grassroots fundraising program for sales  
10 related to events to raise funds for a foundation  
11 meeting the qualifications of subparagraph a of this  
12 paragraph;

13 75. Sales by an organization or entity which is exempt from  
14 taxation pursuant to the provisions of the Internal Revenue Code of  
15 1986, as amended, 26 U.S.C., Section 501(c)(3) which are related to  
16 a fundraising event sponsored by the organization or entity when the  
17 event does not exceed any five (5) consecutive days and when the  
18 sales are not in the organization's or the entity's regular course  
19 of business. Provided, the exemption provided in this paragraph  
20 shall be limited to tickets sold for admittance to the fundraising  
21 event and items which were donated to the organization or entity for  
22 sale at the event;

23 76. Effective November 1, 2017, sales of tangible personal  
24 property or services to an organization which is exempt from  
25

1 taxation pursuant to the provisions of the Internal Revenue Code of  
2 1986, as amended, 26 U.S.C., Section 501(c)(3) and operates as a  
3 collaborative model which connects community agencies in one  
4 location to serve individuals and families affected by violence and  
5 where victims have access to services and advocacy at no cost to the  
6 victim;

7 77. Effective July 1, 2018, sales of tangible personal property  
8 or services to or by an association which is exempt from taxation  
9 pursuant to the provisions of the Internal Revenue Code of 1986, as  
10 amended, 26 U.S.C., Section 501(c)(19) and which is known as the  
11 National Guard Association of Oklahoma;

12 78. Effective July 1, 2018, sales of tangible personal property  
13 or services to or by an association which is exempt from taxation  
14 pursuant to the provisions of the Internal Revenue Code of 1986, as  
15 amended, 26 U.S.C., Section 501(c)(4) and which is known as the  
16 Marine Corps League of Oklahoma;

17 79. Sales of tangible personal property or services to the  
18 American Legion, whether the purchase is made by the entity  
19 chartered by the United States Congress or is an entity organized  
20 under the laws of this or another state pursuant to the authority of  
21 the national American Legion organization;

22 80. Sales of tangible personal property or services to or by an  
23 organization which is:

- 1 a. exempt from taxation pursuant to the provisions of the  
2 Internal Revenue Code of 1986, as amended, 26 U.S.C.,  
3 Section 501(c)(3),
- 4 b. verified with a letter from the MIT Fab Foundation as  
5 an official member of the Fab Lab Network in  
6 compliance with the Fab Charter, and
- 7 c. able to provide documentation that its primary and  
8 principal purpose is to provide community access to  
9 advanced 21st century manufacturing and digital  
10 fabrication tools for science, technology,  
11 engineering, art and math (STEAM) learning skills,  
12 developing inventions, creating and sustaining  
13 businesses, and producing personalized products;

14 81. Effective November 1, 2021, sales of tangible personal  
15 property or services used solely for construction and remodeling  
16 projects to an organization which is exempt from taxation pursuant  
17 to the provisions of the Internal Revenue Code of 1986, as amended,  
18 26 U.S.C., Section 501(c)(3), and which meets the following  
19 requirements:

- 20 a. its primary purpose is to construct or remodel and  
21 sell affordable housing and provide homeownership  
22 education to residents of Oklahoma that have an income  
23 that is below one hundred percent (100%) of the Family  
24

1 Median Income guidelines as defined by the U.S.

2 Department of Housing and Urban Development,

3 b. it conducts its activities in a manner that serves  
4 public or charitable purposes, rather than commercial  
5 purposes,

6 c. it receives funding and revenue and charges fees in a  
7 manner that does not incentivize it or its employees  
8 to act other than in the best interests of its  
9 clients, and

10 d. it compensates its employees in a manner that does not  
11 incentivize employees to act other than in the best  
12 interests of its clients;

13 82. Effective November 1, 2021, sales of tangible personal  
14 property or services to a nonprofit entity, organized pursuant to  
15 Oklahoma law before January 1, 2022, exempt from federal income  
16 taxation pursuant to Section 501(c) of the Internal Revenue Code of  
17 1986, as amended, the principal functions of which are to provide  
18 assistance to natural persons following a disaster, with program  
19 emphasis on repair or restoration to single-family residential  
20 dwellings or the construction of a replacement single-family  
21 residential dwelling. As used in this paragraph, "disaster" means  
22 damage to property with or without accompanying injury to persons  
23 from heavy rain, high winds, tornadic winds, drought, wildfire,  
24 snow, ice, geologic disturbances, explosions, chemical accidents or

1 spills, and other events causing damage to property on a large  
2 scale. For purposes of this paragraph, an entity that expended at  
3 least seventy-five percent (75%) of its funds on the restoration to  
4 single-family housing following a disaster including related general  
5 and administrative expenses, shall be eligible for the exemption  
6 authorized by this paragraph;

7 83. Effective November 1, 2021, through December 31, 2024,  
8 sales of tangible personal property or services to a museum that:

- 9 a. operates as a part of an organization which is exempt  
10 from taxation pursuant to the provisions of the  
11 Internal Revenue Code of 1986, as amended, 26 U.S.C.,  
12 Section 501(c)(3),  
13 b. is not accredited by the American Alliance of Museums,  
14 and  
15 c. operates on an annual budget of less than One Million  
16 Dollars (\$1,000,000.00);

17 84. Until July 1, 2022, sales of tangible personal property or  
18 services for use in a clinical practice or medical facility operated  
19 by an organization which is exempt from taxation pursuant to the  
20 provisions of the Internal Revenue Code of 1986, as amended, of the  
21 United States, 26 U.S.C., Section 501(c)(3), and which has entered  
22 into a joint operating agreement with the University Hospitals Trust  
23 created pursuant to Section 3224 of Title 63 of the Oklahoma  
24 Statutes. The exemption provided by this paragraph shall be limited

1 to the purchase of tangible personal property and services for use  
2 in clinical practices or medical facilities acquired or leased by  
3 the organization from the University Hospitals Authority, University  
4 Hospitals Trust, or the University of Oklahoma on or after June 1,  
5 2021;

6 85. Sales of tangible personal property or services to or by a  
7 women's veterans organization, and its subchapters in this state,  
8 that is exempt from taxation pursuant to the provisions of the  
9 Internal Revenue Code of 1986, as amended, 26 U.S.C., Section  
10 501(c)(19) and is known as the Oklahoma Women Veterans Organization;

11 86. Sales of tangible personal property or services to a  
12 nonprofit entity, organized pursuant to Oklahoma law before January  
13 1, 2019, exempt from federal income taxation pursuant to Section  
14 501(c) of the Internal Revenue Code of 1986, as amended, the  
15 principal functions of which are to provide assistance to natural  
16 persons following a disaster, with program emphasis on repair or  
17 restoration to single-family residential dwellings or the  
18 construction of a replacement single-family residential dwelling.  
19 For purposes of this paragraph, an entity operated exclusively for  
20 charitable and educational purposes through the coordination of  
21 volunteers for the disaster recovery of homes (as derived from Part  
22 III, Statement of Program Services, of Internal Revenue Service Form  
23 990) and which offers its services free of charge to disaster  
24 survivors statewide who are low income with no or limited means of



1 recovery on their own for the restoration to single-family housing  
2 following a disaster including related general and administrative  
3 expenses, shall be eligible for the exemption authorized by this  
4 paragraph. The exemption provided by this paragraph shall only be  
5 applicable to sales made on or after ~~the effective date of this act~~  
6 July 1, 2022. As used in this paragraph, "disaster" means damage to  
7 property with or without accompanying injury to persons from heavy  
8 rain, high winds, tornadic winds, drought, wildfire, snow, ice,  
9 geologic disturbances, explosions, chemical accidents or spills and  
10 other events causing damage to property on a large scale; and

11 87. Effective July 1, 2022, sales of tangible personal property  
12 or services to an organization which is exempt from taxation  
13 pursuant to the provisions of the Internal Revenue Code of 1986, as  
14 amended, 26 U.S.C., Section 501(c)(3) and which provides support to  
15 veterans, active duty members of the Armed Forces, reservists, and  
16 members of the National Guard to assist with the transition to  
17 civilian life and which provides documentation to the Oklahoma Tax  
18 Commission that over seventy percent (70%) of its revenue is  
19 expended on support for transition to civilian life.

20 SECTION 2. This act shall become effective November 1, 2025.

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