

BILL SUMMARY
1st Session of the 58th Legislature

Bill No.:	SB 244
Version:	ENGR
Request Number:	NA
Author:	Rep. Grego
Date:	3/18/2021
Impact:	Tax Commission:

No Revenue Impact

No Administrative Impact

Research Analysis

SB 244 provides a sales tax exemption for sales of sod produced in Oklahoma and sold directly to the consumer or user when sold at or from a farm.

Prepared By: Emily McPherson

Fiscal Analysis

Analysis provided by the Tax Commission:

The measure proposes to amend Section 1358 of Title 68 by adding sod to the items specifically delineated as agricultural products which are exempt from sales tax when sold at or from the farm, but not another place of business.

Under current statutory and administrative rule provisions, sod is considered an agricultural product which when grown and sold by the producer thereof at from the producer's farm is exempt from sales tax. Consequently, no impact to state sales tax revenues is anticipated.

Prepared By: Mark Tygret

Other Considerations

None.