

**OKLAHOMA TAX COMMISSION**

**REVENUE IMPACT STATEMENT  
FIRST REGULAR SESSION, FIFTY-EIGHTH OKLAHOMA LEGISLATURE**

**DATE OF IMPACT STATEMENT:** March 15, 2021

**BILL NUMBER:** HB 1849 **STATUS AND DATE OF BILL:** Engrossed 03/11/2021

**AUTHORS:** House Fugate Senate Brooks

**TAX TYPE (S):** Sales Tax **SUBJECT:** Exemption

**PROPOSAL:** Amendatory

The measure proposes to amend 68 O.S. § 1356 for purposes of the current sales tax exemption for sales of tangible personal property by or to nonprofit parent-teacher associations or organizations by removing the qualification that the association/organization must be exempt from taxation pursuant to 26 U.S.C. § 501(c)(3) and adding the requirement that the described groups be sanctioned by a school district of the state. The measure also proposes amendment to 68 O.S. § 1356 by exempting from the sales tax levy, sales of tangible personal property made by or to school support organizations. For purposes of the added exemption "school support organization" means a nonprofit organization sanctioned by any school district of the state to collect funds in support of a school or an organization, club or activity of a school in the sanctioning school district.

**EFFECTIVE DATE:** November 1, 2021

**REVENUE IMPACT:**

Insert dollar amount (plus or minus) of the expected change in state revenues due to this proposed legislation.

FY 22: Minimal  
FY 23: Minimal

Mar. 17, 2021  
DATE

Rick Miller  
DIVISION DIRECTOR

bjs

3/17/2021  
DATE

Huan Gong  
HUAN GONG, ECONOMIST

3/17/21  
DATE

[Signature]  
FOR THE COMMISSION

*The estimated revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted.*