

OKLAHOMA TAX COMMISSION

**REVENUE IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT
FIRST REGULAR SESSION, FIFTY-EIGHTH OKLAHOMA LEGISLATURE**

DATE OF IMPACT STATEMENT: March 5, 2021

BILL NUMBER: SB 244 **STATUS AND DATE OF BILL:** Engrossed 03/02/2021

AUTHORS: House Grego Senate Allen

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

PROPOSAL: Amendatory

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.

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: None

FY 23: None

Mar. 5, 2021
DATE

Rick Miller
DIVISION DIRECTOR

msm

3/5/2021
DATE

Huom Gong
HUAN GONG, ECONOMIST

3/5/21
DATE

JT
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.

ATTACHMENT TO REVENUE IMPACT – SB 244 – [Engrossed] – Prepared 03/03/2021

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.