

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 SENATE BILL 321

By: McIntosh

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6 AS INTRODUCED

7 An Act relating to sales tax; providing exemption on
8 the sale of certain disaster preparedness items
9 during certain period; defining terms; authorizing
10 the Oklahoma Tax Commission to promulgate rules;
11 providing an effective date; and declaring an
12 emergency.

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

14 SECTION 1. NEW LAW A new section of law to be codified
15 in the Oklahoma Statutes as Section 1357.10a of Title 68, unless
16 there is created a duplication in numbering, reads as follows:

17 A. The sale of disaster preparedness supplies shall be exempt
18 from the tax imposed by Section 1354 of Title 68 of the Oklahoma
19 Statutes if the sale takes place during a period beginning at 12:01
20 a.m. on the last Friday in March and September and ending at 12
21 midnight on the following Sunday, covering a period of three (3)
22 days.

23 B. As used in this section:

24 1. "Disaster preparedness supply" means an item purchased in
25 preparation or response to a disaster, including any fire, flood,

1 storm, tidal wave, earthquake, or similar public calamity, whether
2 man-made, resulting from war, or resulting from natural causes.

3 Disaster preparedness supply shall include the following categories
4 of items:

- 5 a. disaster preparedness general supplies,
- 6 b. disaster preparedness safety supplies,
- 7 c. disaster preparedness food-related supplies, and
- 8 d. disaster preparedness fastening supplies;

9 2. "Disaster preparedness general supply" means a general
10 purpose item that may be used in preparation or response to a
11 disaster;

12 3. "Disaster preparedness safety supply" means a safety item
13 that may be used in preparation or response to a disaster;

14 4. "Disaster preparedness food-related supply" means a food or
15 food-related item that may be used in preparation or response to a
16 disaster; and

17 5. "Disaster preparedness fastening supply" means a fastening
18 item or an item used for securing property or covering property that
19 may be used in preparation or response to a disaster.

20 C. The Oklahoma Tax Commission shall promulgate any rules
21 necessary to implement the provisions of this section.

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

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

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