

**Bill Summary**  
1<sup>st</sup> Session of the 57<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 310</b>
<b>Version:</b>	<b>FS1</b>
<b>Request No.:</b>	<b>2048</b>
<b>Author:</b>	<b>Sen. Simpson</b>
<b>Date:</b>	<b>03/11/2019</b>

**Floor Substitute (FS)**

The FS for SB 310 modifies the sales tax exemption for the sale of tangible personal property services to Oklahoma veterans. The measure broadens eligibility for the exemption to include veterans who sustain their disability from medical treatment or vocational rehabilitation services provided by the United States Department of Veterans Affairs or its service providers prior to death and provided the veteran is a resident of Oklahoma. The measure requires the veteran to have sustained his or her injuries in the course of his or her duties and receive compensation for an injury rated as 100% total and permanent disability. The measure increases the cap on qualifying purchases for surviving dependents of a veteran, provided the veteran is deceased and the spouse has not remarried from \$1,000.00 to \$5,000.00 per year.

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