

Bill Summary
1st Session of the 57th Legislature

Bill No.:	SB 310
Version:	INT
Request No.:	480
Author:	Sen. Simpson
Date:	01/15/2019

Bill Analysis

SB 310 modifies the sales tax exemption for the sale of tangible personal property services to Oklahoma veterans. The measure requires the veteran to be registered with the veterans registry established by the Oklahoma Department of Veterans Affairs by November 1, 2020 and 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.

The measure also allows surviving dependents of a veteran to claim the exemption as well, provided they have been awarded Dependency and Indemnity Compensation and are registered with the veterans registry by November 1, 2020. Spouses of veterans who remarry after the age of fifty-seven and the year 2003 are made eligible for the exemption as well.

Sales qualifying for the exemption are capped at \$12,500.00 for dependents or spouses of veterans.

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