

1 STATE OF OKLAHOMA

2 2nd Session of the 58th Legislature (2022)

3 SENATE BILL 1320

By: Bullard

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5  
6 AS INTRODUCED

7 An Act relating to taxation; exempting agricultural  
8 producers and ranchers from certain levy of tax;  
9 prohibiting the Oklahoma Tax Commission from the  
10 levy, collection, or remittance of certain tax; and  
11 providing an effective date.

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

13 SECTION 1. NEW LAW A new section of law to be codified  
14 in the Oklahoma Statutes as Section 296 of Title 68, unless there is  
15 created a duplication in numbering, reads as follows:

16 A. Agricultural producers and ranchers in this state including,  
17 but not limited to, dairy, beef, and pork producers shall be exempt  
18 from any tax levied by this state or the federal government on the  
19 emissions of methane gas.

20 B. The Oklahoma Tax Commission shall not levy, collect, or  
21 remit any taxes on agricultural producers and ranchers for the  
22 emissions of methane gas.

23 SECTION 2. This act shall become effective November 1, 2022.

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