

**BILL SUMMARY**  
1<sup>st</sup> Session of the 59<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB382</b>
<b>Version:</b>	<b>ENGR</b>
<b>Request Number:</b>	
<b>Author:</b>	<b>Roe</b>
<b>Date:</b>	<b>4/10/2023</b>
<b>Impact:</b>	<b>\$85k, Unknown</b>

**Research Analysis**

The engrossed version of SB 382 establishes the Feminine Hygiene Program under the State Department of Health.

The measure authorizes local health departments to partner with public schools, institutions of higher education, career tech centers, and nonprofit organizations, and authorizes local departments to apply through the State Department for available funds to distribute feminine hygiene products.

The measure also creates the Feminine Hygiene Program Revolving Fund, and provides a sales tax exemption for the sale of female hygiene products to a 501(c)(3) organization that provides the products free of charge directly to individuals in need.

Prepared By: Matthew Brenchley

**Fiscal Analysis**

from the State Department of Health:

The State Department of Health anticipate the fiscal impact to be \$85k for one FTE plus fringe, given that the legislature appropriates money to the revolving fund.

From the Oklahoma Tax Commission:

**OKLAHOMA TAX COMMISSION**

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

**DATE OF IMPACT STATEMENT:** March 29, 2023

**BILL NUMBER:** SB 382 **STATUS AND DATE OF BILL:** Engrossed 03/23/2023

**AUTHORS:** House: Roe Senate: Garvin

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

**PROPOSAL:** Amendatory

Section 1 creates the Feminine Hygiene Program to be administered by the State Department of Health to provide grants to local health departments for the purpose of providing feminine hygiene products to women.

Section 2 creates the Feminine Hygiene Program Revolving Fund.

Section 3 proposes to modify sales tax apportionment by allocating \$1,000,000 of the sales tax revenues currently apportioned to the General Revenue Fund to the Feminine Hygiene Program Revolving Fund for FY 25 and each subsequent fiscal year.

Section 4 proposes to amend 68 O.S. § 1356 by exempting from the sales tax levy, sales of feminine hygiene products<sup>1</sup> to an organization which is exempt from taxation pursuant to 26 U.S.C., § 501(c)(3), and whose primary and principal purpose is to provide feminine hygiene products free of charge directly to individuals in need thereof and to organizations for distribution to those in need of such products.

**EFFECTIVE DATE:** November 1, 2023

**REVENUE IMPACT:**

Insert dollar amount (plus or minus) of the expected change in state revenues due to this proposed legislation.

FY 24:	Section 3	None
	Section 4	Unknown decrease in state sales tax collections
FY 25:	Section 3	Increase of \$1,000,000 to the Feminine Hygiene Program Revolving Fund and a like decrease to the General Revenue Fund
	Section 4	Unknown decrease in state sales tax collections

Mar. 29, 2023  
DATE

Rick Miller  
DIVISION DIRECTOR

bjs

3/29/2023  
DATE

Huan Gong  
HUAN GONG, ECONOMIST

3/29/2023  
DATE

Joseph P Gappa  
FOR THE COMMISSION

***The revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed***

Prepared By: House Fiscal Staff

**Other Considerations**

None.