

1 STATE OF OKLAHOMA

2 2nd Session of the 59th Legislature (2024)

3 SENATE BILL 1499

By: Garvin

4  
5  
6 AS INTRODUCED

7 An Act relating to feminine hygiene products;  
8 defining terms; creating the Feminine Hygiene  
9 Program; directing the State Department of Health to  
10 administer program; requiring the provision of  
11 certain grants to local health departments; stating  
12 purpose of grants; stipulating grant application  
13 process; authorizing local health departments to  
14 partner with certain entities; requiring  
15 determination from Department based on certain  
16 metrics; directing promulgation of rules; creating  
17 the Feminine Hygiene Program Revolving Fund; stating  
18 sources of funds; providing for expenditures from  
19 fund; amending 68 O.S. 2021, Section 1353, as last  
20 amended by Section 2, Chapter 290, O.S.L. 2023 (68  
21 O.S. Supp. 2023, Section 1353), which relates to  
22 sales tax apportionment; providing apportionment to  
23 Feminine Hygiene Program Revolving Fund; amending 68  
24 O.S. 2021, Section 1356, as last amended by Section  
25 1, Chapter 394, O.S.L. 2022 (68 O.S. Supp. 2023,  
26 Section 1356), which relates to sales tax exemption;  
27 providing exemption for feminine hygiene products;  
28 requiring exemption administered in the form of a  
29 refund; authorizing purchaser to apply for refund  
30 within certain period; requiring furnishment of  
31 certain receipts; directing the Oklahoma Tax  
32 Commission to prescribe form; updating statutory  
33 language and reference; defining term; providing for  
34 codification; and providing an effective date.

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

1 SECTION 1. NEW LAW A new section of law to be codified  
2 in the Oklahoma Statutes as Section 1-228 of Title 63, unless there  
3 is created a duplication in numbering, reads as follows:

4 A. As used in this section:

5 1. "Feminine hygiene products" means tampons, panty liners,  
6 menstrual cups, sanitary napkins, and other products designed for  
7 feminine hygiene in connection with the human menstrual cycle; and

8 2. "Local health department" means a county department of  
9 health, a cooperative department of health, a district department of  
10 health, or a city-county health department.

11 B. There is hereby created the Feminine Hygiene Program. The  
12 State Department of Health shall administer the Feminine Hygiene  
13 Program to provide grants to local health departments for the  
14 purpose of providing feminine hygiene products to women.

15 C. Local health departments may apply to the State Department  
16 of Health for available funds. The application shall be on a form  
17 provided by the Department and shall contain information including  
18 but not limited to the items the local health department plans to  
19 purchase, the needs of the population the local health department  
20 intends to serve, and any entities the local health department plans  
21 to partner with to distribute feminine hygiene products.

22 D. For the distribution of feminine hygiene products, local  
23 health departments may partner with public schools, institutions of  
24

1 higher education, career tech centers, and nonprofit organizations  
2 that are solely organized in this state.

3 E. The State Department of Health shall determine grant  
4 application approvals and grant amounts based on a measure of the  
5 needs of the population the local health department intends to  
6 serve. The Department shall determine a measure of needs by  
7 analyzing information on the population to be served including but  
8 not limited to health statistics, income levels, employment  
9 statistics, or rates of domestic crime.

10 F. The State Commissioner of Health shall promulgate rules to  
11 administer the provisions of this sections.

12 SECTION 2. NEW LAW A new section of law to be codified  
13 in the Oklahoma Statutes as Section 1-228.1 of Title 63, unless  
14 there is created a duplication in numbering, reads as follows:

15 There is hereby created in the State Treasury a revolving fund  
16 for the State Department of Health, to be designated the "Feminine  
17 Hygiene Program Revolving Fund". The fund shall be a continuing  
18 fund, not subject to fiscal year limitations, and shall consist of  
19 all monies received by the State Department of Health from  
20 appropriations of the Legislature, federal grants or funds, and  
21 sales tax apportionments pursuant to Section 1353 of Title 68 of the  
22 Oklahoma Statutes designated for deposit in this fund. All monies  
23 accruing to the credit of the fund are hereby appropriated and shall  
24 be budgeted and expended to administer and provide grants pursuant

1 to the Feminine Hygiene Program created in Section 1 of this act.  
2 Expenditures from the fund shall be made upon warrants issued by the  
3 State Treasurer against claims filed as prescribed by law with the  
4 Director of the Office of Management and Enterprise Services for  
5 approval and payment.

6 SECTION 3. AMENDATORY 68 O.S. 2021, Section 1353, as  
7 last amended by Section 2, Chapter 290, O.S.L. 2023 (68 O.S. Supp.  
8 2023, Section 1353), is amended to read as follows:

9 Section 1353. A. It is hereby declared to be the purpose of  
10 the Oklahoma Sales Tax Code to provide funds for the financing of  
11 the program provided for by the Oklahoma Social Security Act and to  
12 provide revenues for the support of the functions of the state  
13 government of Oklahoma, and for this purpose it is hereby expressly  
14 provided that, revenues derived pursuant to the provisions of the  
15 Oklahoma Sales Tax Code, subject to the apportionment requirements  
16 for the Oklahoma Tax Commission and Office of Management and  
17 Enterprise Services Joint Computer Enhancement Fund provided by  
18 Section 265 of this title, shall be apportioned as follows:

19 1. Except as provided in ~~subsection~~ subsections C and D of this  
20 section, the following amounts shall be paid to the State Treasurer  
21 to be placed to the credit of the General Revenue Fund to be paid  
22 out pursuant to direct appropriation by the Legislature:

Fiscal Year	Amount
FY 2003 and FY 2004	86.04%

1	FY 2005	85.83%
2	FY 2006	85.54%
3	FY 2007	85.04%
4	FY 2008 through FY 2022	83.61%
5	FY 2023 through FY 2027	83.36%
6	FY 2028 and each fiscal year thereafter	83.61%;

7 2. The following amounts shall be paid to the State Treasurer  
8 to be placed to the credit of the Education Reform Revolving Fund of  
9 the State Department of Education:

- 10 a. for FY 2003, FY 2004 and FY 2005, ten and forty-two  
11 one-hundredths percent (10.42%),
- 12 b. for FY 2006 through FY 2020, ten and forty-six one-  
13 hundredths percent (10.46%),
- 14 c. for FY 2021:
  - 15 (1) for the month beginning July 1, 2020, through the  
16 month ending August 31, 2020, ten and forty-six  
17 one-hundredths percent (10.46%), and
  - 18 (2) for the month beginning September 1, 2020,  
19 through the month ending June 30, 2021, eleven  
20 and ninety-six one-hundredths percent (11.96%),
- 21 d. for FY 2022 and each fiscal year thereafter, ten and  
22 forty-six one-hundredths percent (10.46%);

1 3. The following amounts shall be paid to the State Treasurer  
2 to be placed to the credit of the Teachers' Retirement System  
3 Dedicated Revenue Revolving Fund:

Fiscal Year	Amount
FY 2003 and FY 2004	3.54%
FY 2005	3.75%
FY 2006	4.0%
FY 2007	4.5%
FY 2008 through FY 2020	5.0%
FY 2021:	
a. for the month beginning July 1, 2020, through the month ending August 31, 2020	5.0%
b. for the month beginning September 1, 2020, through the month ending June 30, 2021	3.5%
FY 2022	5.0%
FY 2023 through FY 2027	5.25%
FY 2028 and each fiscal year thereafter	5.0%;

4. a. except as otherwise provided in subparagraph b of this  
paragraph, for the fiscal year beginning July 1, 2022,  
and for each fiscal year thereafter, eighty-seven one-

1 hundredths percent (0.87%) shall be paid to the State  
2 Treasurer to be further apportioned as follows:

3 (1) twenty-four percent (24%) shall be placed to the  
4 credit of the Oklahoma Tourism Promotion  
5 Revolving Fund, but in no event shall such  
6 apportionment exceed Five Million Dollars  
7 (\$5,000,000.00) in any fiscal year,

8 (2) forty-four percent (44%) shall be placed to the  
9 credit of the Oklahoma Tourism Capital  
10 Improvement Revolving Fund, but in no event shall  
11 such apportionment exceed Nine Million Dollars  
12 (\$9,000,000.00) in any fiscal year, and

13 (3) thirty-two percent (32%) shall be placed to the  
14 credit of the Oklahoma Route 66 Commission  
15 Revolving Fund, but in no event shall such  
16 apportionment exceed Six Million Six Hundred  
17 Thousand Dollars (\$6,600,000.00) in any fiscal  
18 year, and

19 b. any amounts which exceed the limitations of  
20 subparagraph a of this paragraph shall be placed to  
21 the credit of the General Revenue Fund; and

22 5. For the fiscal year beginning July 1, 2015, and for each  
23 fiscal year thereafter, six one-hundredths percent (0.06%) shall be  
24 placed to the credit of the Oklahoma Historical Society Capital  
25

1 Improvement and Operations Revolving Fund, but in no event shall  
2 such apportionment exceed the total amount apportioned pursuant to  
3 this paragraph for the fiscal year ending on June 30, 2015. Any  
4 amounts which exceed the limitations of this paragraph shall be  
5 placed to the credit of the General Revenue Fund.

6 B. Provided, for the fiscal year beginning July 1, 2007, and  
7 every fiscal year thereafter, an amount of revenue shall be  
8 apportioned to each municipality or county which levies a sales tax  
9 subject to the provisions of Section 1357.10 of this title and  
10 subsection F of Section 2701 of this title equal to the amount of  
11 sales tax revenue of such municipality or county exempted by the  
12 provisions of Section 1357.10 of this title and subsection F of  
13 Section 2701 of this title. The Oklahoma Tax Commission shall  
14 promulgate and adopt rules necessary to implement the provisions of  
15 this subsection.

16 C. From the monies that would otherwise be apportioned to the  
17 General Revenue Fund pursuant to subsection A of this section, there  
18 shall be apportioned the following amounts:

19 1. For the month ending August 31, 2019:

- 20 a. Nine Million Six Hundred Thousand Dollars  
21 (\$9,600,000.00) to the credit of the State Highway  
22 Construction and Maintenance Fund created in Section  
23 1501 of Title 69 of the Oklahoma Statutes, and  
24



1           b. Two Million Dollars (\$2,000,000.00) to the credit of  
2           the Oklahoma Railroad Maintenance Revolving Fund  
3           created in Section 309 of Title 66 of the Oklahoma  
4           Statutes;

5       2. For the month ending September 30, 2019:

6           a. Twenty Million Dollars (\$20,000,000.00) to the credit  
7           of the State Highway Construction and Maintenance Fund  
8           created in Section 1501 of Title 69 of the Oklahoma  
9           Statutes, and

10          b. Two Million Dollars (\$2,000,000.00) to the credit of  
11          the Oklahoma Railroad Maintenance Revolving Fund  
12          created in Section 309 of Title 66 of the Oklahoma  
13          Statutes;

14       3. For the month ending October 31, 2019:

15           a. Twenty Million Dollars (\$20,000,000.00) to the credit  
16           of the State Highway Construction and Maintenance Fund  
17           created in Section 1501 of Title 69 of the Oklahoma  
18           Statutes, and

19          b. Two Million Dollars (\$2,000,000.00) to the credit of  
20          the Oklahoma Railroad Maintenance Revolving Fund  
21          created in Section 309 of Title 66 of the Oklahoma  
22          Statutes;

23       4. For the month ending November 30, 2019:

1 a. Twenty Million Dollars (\$20,000,000.00) to the credit  
2 of the State Highway Construction and Maintenance Fund  
3 created in Section 1501 of Title 69 of the Oklahoma  
4 Statutes, and

5 b. Two Million Dollars (\$2,000,000.00) to the credit of  
6 the Oklahoma Railroad Maintenance Revolving Fund  
7 created in Section 309 of Title 66 of the Oklahoma  
8 Statutes; and

9 5. For the month ending December 31, 2019:

10 a. Twenty Million Dollars (\$20,000,000.00) to the credit  
11 of the State Highway Construction and Maintenance Fund  
12 created in Section 1501 of Title 69 of the Oklahoma  
13 Statutes, and

14 b. Two Million Dollars (\$2,000,000.00) to the credit of  
15 the Oklahoma Railroad Maintenance Revolving Fund  
16 created in Section 309 of Title 66 of the Oklahoma  
17 Statutes.

18 D. For fiscal year 2025 and each subsequent fiscal year, before  
19 any other apportionment otherwise required by this section is made  
20 to the General Revenue Fund, there shall be apportioned One Million  
21 Dollars (\$1,000,000.00) to the Feminine Hygiene Program Revolving  
22 Fund created in Section 2 of this act.

1 SECTION 4. AMENDATORY 68 O.S. 2021, Section 1356, as  
2 last amended by Section 1, Chapter 394, O.S.L. 2022 (68 O.S. Supp.  
3 2023, Section 1356), is amended to read as follows:

4 Section 1356. Exemptions - Governmental and nonprofit entities.  
5 There are hereby specifically exempted from the tax levied by  
6 Section 1350 et seq. of this title:

7 1. ~~Sale~~ Sales of tangible personal property or services to the  
8 United States government or to the State of Oklahoma, any political  
9 subdivision of this state or any agency of a political subdivision  
10 of this state; provided, all sales to contractors in connection with  
11 the performance of any contract with the United States government,  
12 State of Oklahoma or any of its political subdivisions shall not be  
13 exempted from the tax levied by Section 1350 et seq. of this title,  
14 except as hereinafter provided;

15 2. Sales of property to agents appointed by or under contract  
16 with agencies or instrumentalities of the United States government  
17 if ownership and possession of such property transfers immediately  
18 to the United States government;

19 3. Sales of property to agents appointed by or under contract  
20 with a political subdivision of this state if the sale of such  
21 property is associated with the development of a qualified federal  
22 facility, as provided in the Oklahoma Federal Facilities Development  
23 Act, and if ownership and possession of such property transfers  
24 immediately to the political subdivision or the state;

1           4. Sales made directly by county, district or state fair  
2 authorities of this state, upon the premises of the fair authority,  
3 for the sole benefit of the fair authority or sales of admission  
4 tickets to such fairs or fair events at any location in the state  
5 authorized by county, district or state fair authorities; provided,  
6 the exemption provided by this paragraph for admission tickets to  
7 fair events shall apply only to any portion of the admission price  
8 that is retained by or distributed to the fair authority. As used  
9 in this paragraph, "fair event" shall be limited to an event held on  
10 the premises of the fair authority in conjunction with and during  
11 the time period of a county, district or state fair;

12           5. ~~Sale~~ Sales of food in cafeterias or lunchrooms of elementary  
13 schools, high schools, colleges or universities which are operated  
14 primarily for teachers and pupils and are not operated primarily for  
15 the public or for profit;

16           6. Dues paid to fraternal, religious, civic, charitable or  
17 educational societies or organizations by regular members thereof,  
18 provided, such societies or organizations operate under what is  
19 commonly termed the lodge plan or system, and provided such  
20 societies or organizations do not operate for a profit which inures  
21 to the benefit of any individual member or members thereof to the  
22 exclusion of other members and dues paid monthly or annually to  
23 privately owned scientific and educational libraries by members  
24 sharing the use of services rendered by such libraries with students

1 interested in the study of geology, petroleum engineering or related  
2 subjects;

3 7. ~~sale~~ Sales of tangible personal property or services to or  
4 by churches, except sales made in the course of business for profit  
5 or savings, competing with other persons engaged in the same or a  
6 similar business or ~~sale~~ sales of tangible personal property or  
7 services by an organization exempt from federal income tax pursuant  
8 to Section 501(c) (3) of the Internal Revenue Code of 1986, as  
9 amended, made on behalf of or at the request of a church or churches  
10 if the sale of such property is conducted not more than once each  
11 calendar year for a period not to exceed three (3) days by the  
12 organization and proceeds from the sale of such property are used by  
13 the church or churches or by the organization for charitable  
14 purposes;

15 8. The amount of proceeds received from the ~~sale~~ sales of  
16 admission tickets which is separately stated on the ticket of  
17 admission for the repayment of money borrowed by any accredited  
18 state-supported college or university or any public trust of which a  
19 county in this state is the beneficiary, for the purpose of  
20 constructing or enlarging any facility to be used for the staging of  
21 an athletic event, a theatrical production, or any other form of  
22 entertainment, edification or cultural cultivation to which entry is  
23 gained with a paid admission ticket. Such facilities include, but  
24 are not limited to, athletic fields, athletic stadiums, field

1 houses, amphitheaters and theaters. To be eligible for this sales  
2 tax exemption, the amount separately stated on the admission ticket  
3 shall be a surcharge which is imposed, collected and used for the  
4 sole purpose of servicing or aiding in the servicing of debt  
5 incurred by the college or university to effect the capital  
6 improvements hereinbefore described;

7 9. Sales of tangible personal property or services to the  
8 council organizations or similar state supervisory organizations of  
9 the Boy Scouts of America, Girl Scouts of the U.S.A. and Camp Fire  
10 ~~USA~~;

11 10. ~~sale~~ Sales of tangible personal property or services to any  
12 county, municipality, rural water district, public school district,  
13 city-county library system, the institutions of The Oklahoma State  
14 System of Higher Education, the Grand River Dam Authority, the  
15 Northeast Oklahoma Public Facilities Authority, the Oklahoma  
16 Municipal Power Authority, City of Tulsa-Rogers County Port  
17 Authority, Muskogee City-County Port Authority, the Oklahoma  
18 Department of Veterans Affairs, the Broken Bow Economic Development  
19 Authority, Ardmore Development Authority, Durant Industrial  
20 Authority, Oklahoma Ordnance Works Authority, Central Oklahoma  
21 Master Conservancy District, Arbuckle Master Conservancy District,  
22 Fort Cobb Reservoir Master Conservancy District, Foss Reservoir  
23 Master Conservancy District, Mountain Park Master Conservancy  
24 District, Waurika Lake Master Conservancy District and the Office of

1 Management and Enterprise Services only when carrying out a public  
2 construction contract on behalf of the Oklahoma Department of  
3 Veterans Affairs, and effective July 1, 2022, the University  
4 Hospitals Trust, or to any person with whom any of the above-named  
5 subdivisions or agencies of this state has duly entered into a  
6 public contract pursuant to law, necessary for carrying out such  
7 public contract or to any subcontractor to such a public contract.  
8 Any person making purchases on behalf of such subdivision or agency  
9 of this state shall certify, in writing, on the copy of the invoice  
10 or sales ticket to be retained by the vendor that the purchases are  
11 made for and on behalf of such subdivision or agency of this state  
12 and set out the name of such public subdivision or agency. Any  
13 person who wrongfully or erroneously certifies that purchases are  
14 for any of the above-named subdivisions or agencies of this state or  
15 who otherwise violates this section shall be guilty of a misdemeanor  
16 and upon conviction thereof shall be fined an amount equal to double  
17 the amount of sales tax involved or incarcerated for not more than  
18 sixty (60) days or both;

19 11. Sales of tangible personal property or services to private  
20 institutions of higher education and private elementary and  
21 secondary institutions of education accredited by the State  
22 Department of Education or registered by the State Board of  
23 Education for purposes of participating in federal programs or  
24 accredited as defined by the Oklahoma State Regents for Higher

1 Education which are exempt from taxation pursuant to the provisions  
2 of the Internal Revenue Code, 26 U.S.C., Section 501(c) (3) including  
3 materials, supplies and equipment used in the construction and  
4 improvement of buildings and other structures owned by the  
5 institutions and operated for educational purposes.

6 Any person, firm, agency or entity making purchases on behalf of  
7 any institution, agency or subdivision in this state, shall certify  
8 in writing, on the copy of the invoice or sales ticket the nature of  
9 the purchases, and violation of this paragraph shall be a  
10 misdemeanor as set forth in paragraph 10 of this section;

11 12. Tuition and educational fees paid to private institutions  
12 of higher education and private elementary and secondary  
13 institutions of education accredited by the State Department of  
14 Education or registered by the State Board of Education for purposes  
15 of participating in federal programs or accredited as defined by the  
16 Oklahoma State Regents for Higher Education which are exempt from  
17 taxation pursuant to the provisions of the Internal Revenue Code, 26  
18 U.S.C., Section 501(c) (3);

19 13. a. Sales of tangible personal property made by:

- 20 (1) a public school,
- 21 (2) a private school offering instruction for grade  
22 levels kindergarten through twelfth grade,
- 23 (3) a public school district,
- 24 (4) a public or private school board,



- 1 (5) a public or private school student group or  
2 organization,  
3 (6) a parent-teacher association or organization  
4 other than as specified in subparagraph b of this  
5 paragraph, or  
6 (7) public or private school personnel for purposes  
7 of raising funds for the benefit of a public or  
8 private school, public school district, public or  
9 private school board or public or private school  
10 student group or organization, or

11 b. Sales of tangible personal property made by or to  
12 nonprofit parent-teacher associations or organizations  
13 exempt from taxation pursuant to the provisions of the  
14 Internal Revenue Code, 26 U.S.C., Section 501(c)(3),  
15 nonprofit local public or private school foundations  
16 which solicit money or property in the name of any  
17 public or private school or public school district.

18 The exemption provided by this paragraph for sales made by a  
19 public or private school shall be limited to those public or private  
20 schools accredited by the State Department of Education or  
21 registered by the State Board of Education for purposes of  
22 participating in federal programs. ~~Sale~~ Sales of tangible personal  
23 property in this paragraph shall include ~~sale~~ sales of admission  
24 tickets and concessions at athletic events;

1 14. Sales of tangible personal property by:

- 2 a. local 4-H clubs,
- 3 b. county, regional or state 4-H councils,
- 4 c. county, regional or state 4-H committees,
- 5 d. 4-H leader associations,
- 6 e. county, regional or state 4-H foundations, and
- 7 f. authorized 4-H camps and training centers.

8 The exemption provided by this paragraph shall be limited to  
9 sales for the purpose of raising funds for the benefit of such  
10 organizations. ~~Sale~~ Sales of tangible personal property exempted by  
11 this paragraph shall include ~~sale~~ sales of admission tickets;

12 15. The first Seventy-five Thousand Dollars (\$75,000.00) each  
13 year from ~~sale~~ sales of tickets and concessions at athletic events  
14 by each organization exempt from taxation pursuant to the provisions  
15 of the Internal Revenue Code, 26 U.S.C., Section 501(c)(4);

16 16. Sales of tangible personal property or services to any  
17 person with whom the Oklahoma Tourism and Recreation Department has  
18 entered into a public contract and which is necessary for carrying  
19 out such contract to assist the Department in the development and  
20 production of advertising, promotion, publicity and public relations  
21 programs;

22 17. Sales of tangible personal property or services to fire  
23 departments organized pursuant to Section 592 of Title 18 of the  
24 Oklahoma Statutes which items are to be used for the purposes of the

1 fire department. Any person making purchases on behalf of any such  
2 fire department shall certify, in writing, on the copy of the  
3 invoice or sales ticket to be retained by the vendor that the  
4 purchases are made for and on behalf of such fire department and set  
5 out the name of such fire department. Any person who wrongfully or  
6 erroneously certifies that the purchases are for any such fire  
7 department or who otherwise violates the provisions of this section  
8 shall be deemed guilty of a misdemeanor and upon conviction thereof,  
9 shall be fined an amount equal to double the amount of sales tax  
10 involved or incarcerated for not more than sixty (60) days, or both;

11 18. Complimentary or free tickets for admission to places of  
12 amusement, sports, entertainment, exhibition, display or other  
13 recreational events or activities which are issued through a box  
14 office or other entity which is operated by a state institution of  
15 higher education with institutional employees or by a municipality  
16 with municipal employees;

17 19. The first Fifteen Thousand Dollars (\$15,000.00) each year  
18 from sales of tangible personal property by fire departments  
19 organized pursuant to Titles 11, 18, or 19 of the Oklahoma Statutes  
20 for the purposes of raising funds for the benefit of the fire  
21 department. Fire departments selling tangible personal property for  
22 the purposes of raising funds shall be limited to no more than six  
23 (6) days each year to raise such funds in order to receive the  
24 exemption granted by this paragraph;

1           20. Sales of tangible personal property or services to any Boys  
2 & Girls Clubs of America affiliate in this state which is not  
3 affiliated with the Salvation Army and which is exempt from taxation  
4 pursuant to the provisions of the Internal Revenue Code, 26 U.S.C.,  
5 Section 501(c) (3);

6           21. Sales of tangible personal property or services to any  
7 organization, which takes court-adjudicated juveniles for purposes  
8 of rehabilitation, and which is exempt from taxation pursuant to the  
9 provisions of the Internal Revenue Code, 26 U.S.C., Section  
10 501(c) (3), provided that at least fifty percent (50%) of the  
11 juveniles served by such organization are court adjudicated and the  
12 organization receives state funds in an amount less than ten percent  
13 (10%) of the annual budget of the organization;

14           22. Sales of tangible personal property or services to:

15           a. any health center as defined in Section 254b of Title  
16           42 of the United States Code,

17           b. any clinic receiving disbursements of state monies  
18           from the Indigent Health Care Revolving Fund pursuant  
19           to the provisions of Section 66 of Title 56 of the  
20           Oklahoma Statutes,

21           c. any community-based health center which meets all of  
22           the following criteria:

23           (1) provides primary care services at no cost to the  
24           recipient, and

1 (2) is exempt from taxation pursuant to the  
2 provisions of Section 501(c)(3) of the Internal  
3 Revenue Code, 26 U.S.C., Section 501(c)(3), and  
4 d. any community mental health center as defined in  
5 Section 3-302 of Title 43A of the Oklahoma Statutes;

6 23. Dues or fees including free or complimentary dues or fees  
7 which have a value equivalent to the charge that could have  
8 otherwise been made, to YMCAs, YWCAs or municipally-owned recreation  
9 centers for the use of facilities and programs;

10 24. The first Fifteen Thousand Dollars (\$15,000.00) each year  
11 from sales of tangible personal property or services to or by a  
12 cultural organization established to sponsor and promote  
13 educational, charitable and cultural events for disadvantaged  
14 children, and which organization is exempt from taxation pursuant to  
15 the provisions of the Internal Revenue Code, 26 U.S.C., Section  
16 501(c)(3);

17 25. Sales of tangible personal property or services to museums  
18 or other entities which have been accredited by the American  
19 ~~Association~~ Alliance of Museums. Any person making purchases on  
20 behalf of any such museum or other entity shall certify, in writing,  
21 on the copy of the invoice or sales ticket to be retained by the  
22 vendor that the purchases are made for and on behalf of such museum  
23 or other entity and set out the name of such museum or other entity.  
24 Any person who wrongfully or erroneously certifies that the

1 purchases are for any such museum or other entity or who otherwise  
2 violates the provisions of this paragraph shall be deemed guilty of  
3 a misdemeanor and, upon conviction thereof, shall be fined an amount  
4 equal to double the amount of sales tax involved or incarcerated for  
5 not more than sixty (60) days, or by both such fine and  
6 incarceration;

7 26. Sales of tickets for admission by any museum accredited by  
8 the American ~~Association~~ Alliance of Museums. In order to be  
9 eligible for the exemption provided by this paragraph, an amount  
10 equivalent to the amount of the tax which would otherwise be  
11 required to be collected pursuant to the provisions of Section 1350  
12 et seq. of this title shall be separately stated on the admission  
13 ticket and shall be collected and used for the sole purpose of  
14 servicing or aiding in the servicing of debt incurred by the museum  
15 to effect the construction, enlarging or renovation of any facility  
16 to be used for entertainment, edification or cultural cultivation to  
17 which entry is gained with a paid admission ticket;

18 27. Sales of tangible personal property or services occurring  
19 on or after June 1, 1995, to children's homes which are supported or  
20 sponsored by one or more churches, members of which serve as  
21 trustees of the home;

22 28. Sales of tangible personal property or services to the  
23 organization known as the Disabled American Veterans, Department of  
24 Oklahoma, ~~Inc.~~ and subordinate chapters thereof;

1 29. Sales of tangible personal property or services to youth  
2 camps which are supported or sponsored by one or more churches,  
3 members of which serve as trustees of the organization;

4 30. a. Until July 1, 2022, transfer of tangible personal  
5 property made pursuant to Section 3226 of Title 63 of  
6 the Oklahoma Statutes by the University Hospitals  
7 Trust, and

8 b. Effective July 1, 2022, transfer of tangible personal  
9 property or services to or by:

10 (1) the University Hospitals Trust created pursuant  
11 to Section 3224 of Title 63 of the Oklahoma  
12 Statutes, or

13 (2) nonprofit entities which are exempt from taxation  
14 pursuant to the provisions of the Internal  
15 Revenue Code of the United States, 26 U.S.C.,  
16 Section 501(c)(3), which have entered into a  
17 joint operating agreement with the University  
18 Hospitals Trust;

19 31. Sales of tangible personal property or services to a  
20 municipality, county or school district pursuant to a lease or  
21 lease-purchase agreement executed between the vendor and a  
22 municipality, county or school district. A copy of the lease or  
23 lease-purchase agreement shall be retained by the vendor;

1           32. Sales of tangible personal property or services to any  
2 spaceport user, as defined in the Oklahoma Space Industry  
3 Development Act;

4           33. The sale, use, storage, consumption or distribution in this  
5 state, whether by the importer, exporter or another person, of any  
6 satellite or any associated launch vehicle including components of,  
7 and parts and motors for, any such satellite or launch vehicle,  
8 imported or caused to be imported into this state for the purpose of  
9 export by means of launching into space. This exemption provided by  
10 this paragraph shall not be affected by:

- 11           a. the destruction in whole or in part of the satellite
- 12                 or launch vehicle,
- 13           b. the failure of a launch to occur or be successful, or
- 14           c. the absence of any transfer or title to, or possession
- 15                 of, the satellite or launch vehicle after launch;

16           34. The sale, lease, use, storage, consumption or distribution  
17 in this state of any space facility, space propulsion system or  
18 space vehicle, satellite or station of any kind possessing space  
19 flight capacity including components thereof;

20           35. The sale, lease, use, storage, consumption or distribution  
21 in this state of tangible personal property, placed on or used  
22 aboard any space facility, space propulsion system or space vehicle,  
23 satellite, or station possessing space flight capacity, which is  
24 launched into space, irrespective of whether such tangible property



1 is returned to this state for subsequent use, storage, or  
2 consumption in any manner;

3 36. The sale, lease, use, storage, consumption or distribution  
4 in this state of tangible personal property meeting the definition  
5 of "section 38 property" as defined in Sections 48(a)(1)(A) and  
6 (B)(i) of the Internal Revenue Code of 1986, that is an integral  
7 part of and used primarily in support of space flight; however,  
8 section 38 property used in support of space flight shall not  
9 include general office equipment, any boat, mobile home, motor  
10 vehicle or other vehicle of a class or type required to be  
11 registered, licensed, titled or documented in this state or by the  
12 United States government, or any other property not specifically  
13 suited to supporting space activity. The term "in support of space  
14 flight", for purposes of this paragraph, means the altering,  
15 monitoring, controlling, regulating, adjusting, servicing or  
16 repairing of any space facility, space propulsion systems or space  
17 vehicle, satellite or station possessing space flight capacity  
18 including the components thereof;

19 37. The purchase or lease of machinery and equipment for use at  
20 a fixed location in this state, which is used exclusively in the  
21 manufacturing, processing, compounding or producing of any space  
22 facility, space propulsion system or space vehicle, satellite or  
23 station of any kind possessing space flight capacity. Provided, the  
24 exemption provided for in this paragraph shall not be allowed unless

1 the purchaser or lessee signs an affidavit stating that the item or  
2 items to be exempted are for the exclusive use designated herein.  
3 Any person furnishing a false affidavit to the vendor for the  
4 purpose of evading payment of any tax imposed by Section 1354 of  
5 this title shall be subject to the penalties provided by law. As  
6 used in this paragraph, "machinery and equipment" means "section 38  
7 property" as defined in Sections 48(a)(1)(A) and (B)(i) of the  
8 Internal Revenue Code of 1986, which is used as an integral part of  
9 the manufacturing, processing, compounding or producing of items of  
10 tangible personal property. Such term includes parts and  
11 accessories only to the extent that the exemption thereof is  
12 consistent with the provisions of this paragraph;

13 38. The amount of a surcharge or any other amount which is  
14 separately stated on an admission ticket which is imposed, collected  
15 and used for the sole purpose of constructing, remodeling or  
16 enlarging facilities of a public trust having a municipality or  
17 county as its sole beneficiary;

18 39. Sales of tangible personal property or services which are  
19 directly used in or for the benefit of a state park in this state,  
20 which are made to an organization which is exempt from taxation  
21 pursuant to the provisions of the Internal Revenue Code, 26 U.S.C.,  
22 Section 501(c)(3) and which is organized primarily for the purpose  
23 of supporting one or more state parks located in this state;

1 40. The sale, lease or use of parking privileges by an  
2 institution of The Oklahoma State System of Higher Education;

3 41. Sales of tangible personal property or services for use on  
4 campus or school construction projects for the benefit of  
5 institutions of The Oklahoma State System of Higher Education,  
6 private institutions of higher education accredited by the Oklahoma  
7 State Regents for Higher Education or any public school or school  
8 district when such projects are financed by or through the use of  
9 nonprofit entities which are exempt from taxation pursuant to the  
10 provisions of the Internal Revenue Code, 26 U.S.C., Section  
11 501(c) (3);

12 42. Sales of tangible personal property or services by an  
13 organization which is exempt from taxation pursuant to the  
14 provisions of the Internal Revenue Code, 26 U.S.C., Section  
15 501(c) (3), in the course of conducting a national championship  
16 sports event, but only if all or a portion of the payment in  
17 exchange therefor would qualify as the receipt of a qualified  
18 sponsorship payment described in Internal Revenue Code, 26 U.S.C.,  
19 Section 513(i). Sales exempted pursuant to this paragraph shall be  
20 exempt from all Oklahoma sales, use, excise and gross receipts  
21 taxes;

22 43. Sales of tangible personal property or services to or by an  
23 organization which:  
24  
25

- 1 a. is exempt from taxation pursuant to the provisions of  
2 the Internal Revenue Code, 26 U.S.C., Section  
3 501(c) (3),  
4 b. is affiliated with a comprehensive university within  
5 The Oklahoma State System of Higher Education, and  
6 c. has been organized primarily for the purpose of  
7 providing education and teacher training and  
8 conducting events relating to robotics;

9 44. The first Fifteen Thousand Dollars (\$15,000.00) each year  
10 from sales of tangible personal property to or by youth athletic  
11 teams which are part of an athletic organization exempt from  
12 taxation pursuant to the provisions of the Internal Revenue Code, 26  
13 U.S.C., Section 501(c) (4), for the purposes of raising funds for the  
14 benefit of the team;

15 45. Sales of tickets for admission to a collegiate athletic  
16 event that is held in a facility owned or operated by a municipality  
17 or a public trust of which the municipality is the sole beneficiary  
18 and that actually determines or is part of a tournament or  
19 tournament process for determining a conference tournament  
20 championship, a conference championship, or a national championship;

21 46. Sales of tangible personal property or services to or by an  
22 organization which is exempt from taxation pursuant to the  
23 provisions of the Internal Revenue Code, 26 U.S.C., Section  
24

1 501(c) (3) and is operating the Oklahoma City National Memorial and  
2 Museum, an affiliate of the National Park System;

3 47. Sales of tangible personal property or services to  
4 organizations which are exempt from federal taxation pursuant to the  
5 provisions of Section 501(c) (3) of the Internal Revenue Code, 26  
6 U.S.C., Section 501(c) (3), the memberships of which are limited to  
7 honorably discharged veterans, and which furnish financial support  
8 to area veterans' organizations to be used for the purpose of  
9 constructing a memorial or museum;

10 48. Sales of tangible personal property or services on or after  
11 January 1, 2003, to an organization which is exempt from taxation  
12 pursuant to the provisions of the Internal Revenue Code, 26 U.S.C.,  
13 Section 501(c) (3) that is expending monies received from a private  
14 foundation grant in conjunction with expenditures of local sales tax  
15 revenue to construct a local public library;

16 49. Sales of tangible personal property or services to a state  
17 that borders this state or any political subdivision of that state,  
18 but only to the extent that the other state or political subdivision  
19 exempts or does not impose a tax on similar sales of items to this  
20 state or a political subdivision of this state;

21 50. Effective July 1, 2005, sales of tangible personal property  
22 or services to the Career Technology Student Organizations under the  
23 direction and supervision of the Oklahoma Department of Career and  
24 Technology Education;

1           51. Sales of tangible personal property to a public trust  
2 having either a single city, town or county or multiple cities,  
3 towns or counties or combination thereof as beneficiary or  
4 beneficiaries or a nonprofit organization which is exempt from  
5 taxation pursuant to the provisions of the Internal Revenue Code, 26  
6 U.S.C., Section 501(c)(3) for the purpose of constructing  
7 improvements to or expanding a hospital or nursing home owned and  
8 operated by any such public trust or nonprofit entity prior to July  
9 1, 2008, in counties with a population of less than one hundred  
10 thousand (100,000) persons, according to the most recent Federal  
11 Decennial Census. As used in this paragraph, "constructing  
12 improvements to or expanding" shall not mean any expense for routine  
13 maintenance or general repairs and shall require a project cost of  
14 at least One Hundred Thousand Dollars (\$100,000.00). For purposes  
15 of this paragraph, sales made to a contractor or subcontractor that  
16 enters into a contractual relationship with a public trust or  
17 nonprofit entity as described by this paragraph shall be considered  
18 sales made to the public trust or nonprofit entity. The exemption  
19 authorized by this paragraph shall be administered in the form of a  
20 refund from the sales tax revenues apportioned pursuant to Section  
21 1353 of this title and the vendor shall be required to collect the  
22 sales tax otherwise applicable to the transaction. The purchaser  
23 may apply for a refund of the sales tax paid in the manner  
24 prescribed by this paragraph. Within thirty (30) days after the end

1 of each fiscal year, any purchaser that is entitled to make  
2 application for a refund based upon the exempt treatment authorized  
3 by this paragraph may file an application for refund of the sales  
4 taxes paid during such preceding fiscal year. The Oklahoma Tax  
5 Commission shall prescribe a form for purposes of making the  
6 application for refund. The Tax Commission shall determine whether  
7 or not the total amount of sales tax exemptions claimed by all  
8 purchasers is equal to or less than Six Hundred Fifty Thousand  
9 Dollars (\$650,000.00). If such claims are less than or equal to  
10 that amount, the Tax Commission shall make refunds to the purchasers  
11 in the full amount of the documented and verified sales tax amounts.  
12 If such claims by all purchasers are in excess of Six Hundred Fifty  
13 Thousand Dollars (\$650,000.00), the Tax Commission shall determine  
14 the amount of each purchaser's claim, the total amount of all claims  
15 by all purchasers, and the percentage each purchaser's claim amount  
16 bears to the total. The resulting percentage determined for each  
17 purchaser shall be multiplied by Six Hundred Fifty Thousand Dollars  
18 (\$650,000.00) to determine the amount of refundable sales tax to be  
19 paid to each purchaser. The pro rata refund amount shall be the  
20 only method to recover sales taxes paid during the preceding fiscal  
21 year and no balance of any sales taxes paid on a pro rata basis  
22 shall be the subject of any subsequent refund claim pursuant to this  
23 paragraph;

1           52. Effective July 1, 2006, sales of tangible personal property  
2 or services to any organization which assists, trains, educates, and  
3 provides housing for physically and mentally handicapped persons and  
4 which is exempt from taxation pursuant to the provisions of the  
5 Internal Revenue Code, 26 U.S.C., Section 501(c)(3) and that  
6 receives at least eighty-five percent (85%) of its annual budget  
7 from state or federal funds. In order to receive the benefit of the  
8 exemption authorized by this paragraph, the taxpayer shall be  
9 required to make payment of the applicable sales tax at the time of  
10 sale to the vendor in the manner otherwise required by law.

11 Notwithstanding any other provision of the ~~Oklahoma~~ Uniform Tax  
12 Procedure Code to the contrary, the taxpayer shall be authorized to  
13 file a claim for refund of sales taxes paid that qualify for the  
14 exemption authorized by this paragraph for a period of one (1) year  
15 after the date of the sale transaction. The taxpayer shall be  
16 required to provide documentation as may be prescribed by the  
17 Oklahoma Tax Commission in support of the refund claim. The total  
18 amount of sales tax qualifying for exempt treatment pursuant to this  
19 paragraph shall not exceed One Hundred Seventy-five Thousand Dollars  
20 (\$175,000.00) each fiscal year. Claims for refund shall be  
21 processed in the order in which such claims are received by the  
22 Oklahoma Tax Commission. If a claim otherwise timely filed exceeds  
23 the total amount of refunds payable for a fiscal year, such claim  
24 shall be barred;



1           53. The first Two Thousand Dollars (\$2,000.00) each year of  
2 sales of tangible personal property or services to, by, or for the  
3 benefit of a qualified neighborhood watch organization that is  
4 endorsed or supported by or working directly with a law enforcement  
5 agency with jurisdiction in the area in which the neighborhood watch  
6 organization is located. As used in this paragraph, "qualified  
7 neighborhood watch organization" means an organization that is a  
8 not-for-profit corporation under the laws of ~~the State of Oklahoma~~  
9 this state that was created to help prevent criminal activity in an  
10 area through community involvement and interaction with local law  
11 enforcement and which is one of the first two thousand organizations  
12 which makes application to the Oklahoma Tax Commission for the  
13 exemption after March 29, 2006;

14           54. Sales of tangible personal property to a nonprofit  
15 organization, exempt from taxation pursuant to the provisions of the  
16 Internal Revenue Code, 26 U.S.C., Section 501(c)(3), organized  
17 primarily for the purpose of providing services to homeless persons  
18 during the day and located in a metropolitan area with a population  
19 in excess of five hundred thousand (500,000) persons according to  
20 the latest Federal Decennial Census. The exemption authorized by  
21 this paragraph shall be applicable to sales of tangible personal  
22 property to a qualified entity occurring on or after January 1,  
23 2005;

1           55. Sales of tangible personal property or services to or by an  
2 organization which is exempt from taxation pursuant to the  
3 provisions of the Internal Revenue Code, 26 U.S.C., Section  
4 501(c) (3) for events the principal purpose of which is to provide  
5 funding for the preservation of wetlands and habitat for wild ducks;

6           56. Sales of tangible personal property or services to or by an  
7 organization which is exempt from taxation pursuant to the  
8 provisions of the Internal Revenue Code, 26 U.S.C., Section  
9 501(c) (3) for events the principal purpose of which is to provide  
10 funding for the preservation and conservation of wild turkeys;

11           57. Sales of tangible personal property or services to an  
12 organization which:

13           a. is exempt from taxation pursuant to the provisions of  
14 the Internal Revenue Code, 26 U.S.C., Section  
15 501(c) (3), and

16           b. is part of a network of community-based, autonomous  
17 member organizations that meets the following  
18 criteria:

19           (1) serves people with workplace disadvantages and  
20 disabilities by providing job training and  
21 employment services, as well as job placement  
22 opportunities and post-employment support,

23           (2) has locations in the United States and at least  
24 twenty other countries,  
25

- 1 (3) collects donated clothing and household goods to  
2 sell in retail stores and provides contract labor  
3 services to business and government, and  
4 (4) provides documentation to the Oklahoma Tax  
5 Commission that over seventy-five percent (75%)  
6 of its revenues are channeled into employment,  
7 job training and placement programs and other  
8 critical community services;

9 58. Sales of tickets made on or after September 21, 2005, and  
10 complimentary or free tickets for admission issued on or after  
11 September 21, 2005, which have a value equivalent to the charge that  
12 would have otherwise been made, for admission to a professional  
13 athletic event in which a team in the National Basketball  
14 Association is a participant, which is held in a facility owned or  
15 operated by a municipality, a county or a public trust of which a  
16 municipality or a county is the sole beneficiary, and sales of  
17 tickets made on or after July 1, 2007, and complimentary or free  
18 tickets for admission issued on or after July 1, 2007, which have a  
19 value equivalent to the charge that would have otherwise been made,  
20 for admission to a professional athletic event in which a team in  
21 the National Hockey League is a participant, which is held in a  
22 facility owned or operated by a municipality, a county or a public  
23 trust of which a municipality or a county is the sole beneficiary;

1           59. Sales of tickets for admission and complimentary or free  
2 tickets for admission which have a value equivalent to the charge  
3 that would have otherwise been made to a professional sporting event  
4 involving ice hockey, baseball, basketball, football or arena  
5 football, or soccer. As used in this paragraph, "professional  
6 sporting event" means an organized athletic competition between  
7 teams that are members of an organized league or association with  
8 centralized management, other than a national league or national  
9 association, that imposes requirements for participation in the  
10 league upon the teams, the individual athletes or both, and which  
11 uses a salary structure to compensate the athletes;

12           60. Sales of tickets for admission to an annual event sponsored  
13 by an educational and charitable organization of women which is  
14 exempt from taxation pursuant to the provisions of the Internal  
15 Revenue Code, 26 U.S.C., Section 501(c)(3) and has as its mission  
16 promoting volunteerism, developing the potential of women and  
17 improving the community through the effective action and leadership  
18 of trained volunteers;

19           61. Sales of tangible personal property or services to an  
20 organization, which is exempt from taxation pursuant to the  
21 provisions of the Internal Revenue Code, 26 U.S.C., Section  
22 501(c)(3), and which is itself a member of an organization which is  
23 exempt from taxation pursuant to the provisions of the Internal  
24 Revenue Code, 26 U.S.C., Section 501(c)(3), if the membership

1 organization is primarily engaged in advancing the purposes of its  
2 member organizations through fundraising, public awareness or other  
3 efforts for the benefit of its member organizations, and if the  
4 member organization is primarily engaged either in providing  
5 educational services and programs concerning health-related diseases  
6 and conditions to individuals suffering from such health-related  
7 diseases and conditions or their caregivers and family members or  
8 support to such individuals, or in health-related research as to  
9 such diseases and conditions, or both. In order to qualify for the  
10 exemption authorized by this paragraph, the member nonprofit  
11 organization shall be required to provide proof to the Oklahoma Tax  
12 Commission of its membership status in the membership organization;

13 62. Sales of tangible personal property or services to or by an  
14 organization which is part of a national volunteer women's service  
15 organization dedicated to promoting patriotism, preserving American  
16 history and securing better education for children and which has at  
17 least 168,000 members in 3,000 chapters across the United States;

18 63. Sales of tangible personal property or services to or by a  
19 YWCA or YMCA organization which is part of a national nonprofit  
20 community service organization working to meet the health and social  
21 service needs of its members across the United States;

22 64. Sales of tangible personal property or services to or by a  
23 veteran's organization which is exempt from taxation pursuant to the  
24 provisions of the Internal Revenue Code, 26 U.S.C., Section

1 501(c) (19) and which is known as the Veterans of Foreign Wars ~~of the~~  
2 ~~United States, Oklahoma Chapters~~ Department of Oklahoma;

3 65. Sales of boxes of food by a church or by an organization,  
4 which is exempt from taxation pursuant to the provisions of the  
5 Internal Revenue Code, 26 U.S.C., Section 501(c) (3). To qualify  
6 under the provisions of this paragraph, the organization must be  
7 organized for the primary purpose of feeding needy individuals or to  
8 encourage volunteer service by requiring such service in order to  
9 purchase food. These boxes shall only contain edible staple food  
10 items;

11 66. Sales of tangible personal property or services to any  
12 person with whom a church has duly entered into a construction  
13 contract, necessary for carrying out such contract or to any  
14 subcontractor to such a construction contract;

15 67. Sales of tangible personal property or services used  
16 exclusively for charitable or educational purposes, to or by an  
17 organization which:

- 18 a. is exempt from taxation pursuant to the provisions of  
19 the Internal Revenue Code, 26 U.S.C., Section  
20 501(c) (3),
- 21 b. has filed a Not-for-Profit Certificate of  
22 Incorporation in this state, and
- 23 c. is organized for the purpose of:
- 24

- 1 (1) providing training and education to
- 2 developmentally disabled individuals,
- 3 (2) educating the community about the rights,
- 4 abilities and strengths of developmentally
- 5 disabled individuals, and
- 6 (3) promoting unity among developmentally disabled
- 7 individuals in their community and geographic
- 8 area;

9 68. Sales of tangible personal property or services to any  
10 organization which is a shelter for abused, neglected, or abandoned  
11 children and which is exempt from taxation pursuant to the  
12 provisions of the Internal Revenue Code, 26 U.S.C., Section  
13 501(c) (3); provided, until July 1, 2008, such exemption shall apply  
14 only to eligible shelters for children from birth to age twelve (12)  
15 and after July 1, 2008, such exemption shall apply to eligible  
16 shelters for children from birth to age eighteen (18);

17 69. Sales of tangible personal property or services to a child  
18 care center which is licensed pursuant to the Oklahoma Child Care  
19 Facilities Licensing Act and which:

- 20 a. possesses a 3-star rating from the Department of Human
- 21 Services Reaching for the Stars Program or a national
- 22 accreditation, and
- 23 b. allows on-site universal prekindergarten education to
- 24 be provided to four-year-old children through a

1 contractual agreement with any public school or school  
2 district.

3 For the purposes of this paragraph, sales made to any person,  
4 firm, agency or entity that has entered previously into a  
5 contractual relationship with a child care center for construction  
6 and improvement of buildings and other structures owned by the child  
7 care center and operated for educational purposes shall be  
8 considered sales made to a child care center. Any such person,  
9 firm, agency or entity making purchases on behalf of a child care  
10 center shall certify, in writing, on the copy of the invoice or  
11 sales ticket the nature of the purchase. Any such person, or person  
12 acting on behalf of a firm, agency or entity making purchases on  
13 behalf of a child care center in violation of this paragraph shall  
14 be guilty of a misdemeanor and upon conviction thereof shall be  
15 fined an amount equal to double the amount of sales tax involved or  
16 incarcerated for not more than sixty (60) days or both;

17 70. a. Sales of tangible personal property to a service  
18 organization of mothers who have children who are  
19 serving or who have served in the military, which  
20 service organization is exempt from taxation pursuant  
21 to the provisions of the Internal Revenue Code, 26  
22 U.S.C., Section 501(c)(19) and which is known as the  
23 Blue Star Mothers of America, Inc. The exemption  
24 provided by this paragraph shall only apply to the



1 purchase of tangible personal property actually sent  
2 to United States military personnel overseas who are  
3 serving in a combat zone and not to any other tangible  
4 personal property purchased by the organization.  
5 Provided, this exemption shall not apply to any sales  
6 tax levied by a city, town, county, or any other  
7 jurisdiction in this state.

8 b. The exemption authorized by this paragraph shall be  
9 administered in the form of a refund from the sales  
10 tax revenues apportioned pursuant to Section 1353 of  
11 this title, and the vendor shall be required to  
12 collect the sales tax otherwise applicable to the  
13 transaction. The purchaser may apply for a refund of  
14 the state sales tax paid in the manner prescribed by  
15 this paragraph. Within sixty (60) days after the end  
16 of each calendar quarter, any purchaser that is  
17 entitled to make application for a refund based upon  
18 the exempt treatment authorized by this paragraph may  
19 file an application for refund of the state sales  
20 taxes paid during such preceding calendar quarter.  
21 The Tax Commission shall prescribe a form for purposes  
22 of making the application for refund.

23 c. A purchaser who applies for a refund pursuant to this  
24 paragraph shall certify that the items were actually

1 sent to military personnel overseas in a combat zone.  
2 Any purchaser that applies for a refund for the  
3 purchase of items that are not authorized for  
4 exemption under this paragraph shall be subject to a  
5 penalty in the amount of Five Hundred Dollars  
6 (\$500.00);

7 71. Sales of food and snack items to or by an organization  
8 which is exempt from taxation pursuant to the provisions of the  
9 Internal Revenue Code, 26 U.S.C., Section 501(c)(3), whose primary  
10 and principal purpose is providing funding for scholarships in the  
11 medical field;

12 72. Sales of tangible personal property or services for use  
13 solely on construction projects for organizations which are exempt  
14 from taxation pursuant to the provisions of the Internal Revenue  
15 Code, 26 U.S.C., Section 501(c)(3) and whose purpose is providing  
16 end-of-life care and access to hospice services to low-income  
17 individuals who live in a facility owned by the organization. The  
18 exemption provided by this paragraph applies to sales to the  
19 organization as well as to sales to any person with whom the  
20 organization has duly entered into a construction contract,  
21 necessary for carrying out such contract or to any subcontractor to  
22 such a construction contract. Any person making purchases on behalf  
23 of such organization shall certify, in writing, on the copy of the  
24 invoice or sales ticket to be retained by the vendor that the

1 purchases are made for and on behalf of such organization and set  
2 out the name of such organization. Any person who wrongfully or  
3 erroneously certifies that purchases are for any of the above-named  
4 organizations or who otherwise violates this section shall be guilty  
5 of a misdemeanor and upon conviction thereof shall be fined an  
6 amount equal to double the amount of sales tax involved or  
7 incarcerated for not more than sixty (60) days or both;

8 73. Sales of tickets for admission to events held by  
9 organizations exempt from taxation pursuant to the provisions of the  
10 Internal Revenue Code, 26 U.S.C., Section 501(c)(3) that are  
11 organized for the purpose of supporting general hospitals licensed  
12 by the State Department of Health;

13 74. Sales of tangible personal property or services:

- 14 a. to a foundation which is exempt from taxation pursuant  
15 to the provisions of the Internal Revenue Code, 26  
16 U.S.C., Section 501(c)(3) and which raises tax-  
17 deductible contributions in support of a wide range of  
18 firearms-related public interest activities of the  
19 National Rifle Association of America and other  
20 organizations that defend and foster Second Amendment  
21 rights, and  
22 b. to or by a grassroots fundraising program for sales  
23 related to events to raise funds for a foundation  
24

1 meeting the qualifications of subparagraph a of this  
2 paragraph;

3 75. Sales by an organization or entity which is exempt from  
4 taxation pursuant to the provisions of the Internal Revenue Code, 26  
5 U.S.C., Section 501(c)(3) which are related to a fundraising event  
6 sponsored by the organization or entity when the event does not  
7 exceed any five (5) consecutive days and when the sales are not in  
8 the organization's or the entity's regular course of business.  
9 Provided, the exemption provided in this paragraph shall be limited  
10 to tickets sold for admittance to the fundraising event and items  
11 which were donated to the organization or entity for sale at the  
12 event;

13 76. Effective November 1, 2017, sales of tangible personal  
14 property or services to an organization which is exempt from  
15 taxation pursuant to the provisions of the Internal Revenue Code, 26  
16 U.S.C., Section 501(c)(3) and operates as a collaborative model  
17 which connects community agencies in one location to serve  
18 individuals and families affected by violence and where victims have  
19 access to services and advocacy at no cost to the victim;

20 77. Effective July 1, 2018, sales of tangible personal property  
21 or services to or by an association which is exempt from taxation  
22 pursuant to the provisions of the Internal Revenue Code, 26 U.S.C.,  
23 Section 501(c)(19) and which is known as the National Guard  
24 Association of Oklahoma;

1           78. Effective July 1, 2018, sales of tangible personal property  
2 or services to or by an association which is exempt from taxation  
3 pursuant to the provisions of the Internal Revenue Code, 26 U.S.C.,  
4 Section 501(c)(4) and which is known as the Marine Corps League  
5 Department of Oklahoma;

6           79. Sales of tangible personal property or services to the  
7 American Legion, whether the purchase is made by the entity  
8 chartered by the United States Congress or is an entity organized  
9 under the laws of this or another state pursuant to the authority of  
10 the national American Legion organization;

11           80. Sales of tangible personal property or services to or by an  
12 organization which is:

- 13           a. exempt from taxation pursuant to the provisions of the  
14           Internal Revenue Code, 26 U.S.C., Section 501(c)(3),
- 15           b. verified with a letter from the ~~MIT~~ Fab Foundation as  
16           an official member of the Fab Lab Network in  
17           compliance with the Fab Charter, and
- 18           c. able to provide documentation that its primary and  
19           principal purpose is to provide community access to  
20           advanced 21st century manufacturing and digital  
21           fabrication tools for science, technology,  
22           engineering, art and math (STEAM) learning skills,  
23           developing inventions, creating and sustaining  
24           businesses and producing personalized products;

1           81. Effective November 1, 2021, sales of tangible personal  
2 property or services used solely for construction and remodeling  
3 projects to an organization which is exempt from taxation pursuant  
4 to the provisions of the Internal Revenue Code, 26 U.S.C., Section  
5 501(c) (3), and which meets the following requirements:

- 6           a. its primary purpose is to construct or remodel and  
7 sell affordable housing and provide homeownership  
8 education to residents of Oklahoma that have an income  
9 that is below one hundred percent (100%) of the Family  
10 Median Income guidelines as defined by the U.S.  
11 Department of Housing and Urban Development,
- 12           b. it conducts its activities in a manner that serves  
13 public or charitable purposes, rather than commercial  
14 purposes,
- 15           c. it receives funding and revenue and charges fees in a  
16 manner that does not incentivize it or its employees  
17 to act other than in the best interests of its  
18 clients, and
- 19           d. it compensates its employees in a manner that does not  
20 incentivize employees to act other than in the best  
21 interests of its clients;

22           82. Effective November 1, 2021, sales of tangible personal  
23 property or services to a nonprofit entity, organized pursuant to  
24 Oklahoma law before January 1, 2022, exempt from federal income

1 taxation pursuant to Section 501(c) of the Internal Revenue Code of  
2 1986, as amended, the principal functions of which are to provide  
3 assistance to natural persons following a disaster, with program  
4 emphasis on repair or restoration to single-family residential  
5 dwellings or the construction of a replacement single-family  
6 residential dwelling. As used in this paragraph, "disaster" means  
7 damage to property with or without accompanying injury to persons  
8 from heavy rain, high winds, tornadic winds, drought, wildfire,  
9 snow, ice, geologic disturbances, explosions, chemical accidents or  
10 spills and other events causing damage to property on a large scale.  
11 For purposes of this paragraph, an entity that expended at least  
12 seventy-five percent (75%) of its funds on the restoration to  
13 single-family housing following a disaster including related general  
14 and administrative expenses, shall be eligible for the exemption  
15 authorized by this paragraph;

16 83. Effective November 1, 2021, through December 31, 2024,  
17 sales of tangible personal property or services to a museum that:

- 18 a. operates as a part of an organization which is exempt  
19 from taxation pursuant to the provisions of the  
20 Internal Revenue Code, 26 U.S.C., Section 501(c)(3),
- 21 b. is not accredited by the American Alliance of Museums,  
22 and
- 23 c. operates on an annual budget of less than One Million  
24 Dollars (\$1,000,000.00);

25

1 84. Until July 1, 2022, sales of tangible personal property or  
2 services for use in a clinical practice or medical facility operated  
3 by an organization which is exempt from taxation pursuant to the  
4 provisions of the Internal Revenue Code of the United States, 26  
5 U.S.C., Section 501(c)(3), and which has entered into a joint  
6 operating agreement with the University Hospitals Trust created  
7 pursuant to Section 3224 of Title 63 of the Oklahoma Statutes. The  
8 exemption provided by this paragraph shall be limited to the  
9 purchase of tangible personal property and services for use in  
10 clinical practices or medical facilities acquired or leased by the  
11 organization from the University Hospitals Authority, University  
12 Hospitals Trust, or the University of Oklahoma on or after June 1,  
13 2021; and

14 85. Sales of tangible personal property or services to a  
15 nonprofit entity, organized pursuant to Oklahoma law before January  
16 1, 2019, exempt from federal income taxation pursuant to Section  
17 501(c) of the Internal Revenue Code of 1986, as amended, the  
18 principal functions of which are to provide assistance to natural  
19 persons following a disaster, with program emphasis on repair or  
20 restoration to single-family residential dwellings or the  
21 construction of a replacement single-family residential dwelling.  
22 For purposes of this paragraph, an entity operated exclusively for  
23 charitable and educational purposes through the coordination of  
24 volunteers for the disaster recovery of homes (as derived from Part



1 III, Statement of Program Services, of Internal Revenue Service Form  
2 990) and offers its services free of charge to disaster survivors  
3 statewide who are low income with no or limited means of recovery on  
4 their own for the restoration to single-family housing following a  
5 disaster including related general and administrative expenses,  
6 shall be eligible for the exemption authorized by this paragraph.

7 The exemption provided by this paragraph shall only be applicable to  
8 sales made on or after ~~the effective date of this act~~ July 1, 2022.

9 As used in this paragraph, "disaster" means damage to property with  
10 or without accompanying injury to persons from heavy rain, high  
11 winds, tornadic winds, drought, wildfire, snow, ice, geologic  
12 disturbances, explosions, chemical accidents or spills and other  
13 events causing damage to property on a large scale; and

14 86. Sales of feminine hygiene products to an organization which  
15 is exempt from taxation pursuant to the provisions of the Internal  
16 Revenue Code, 26 U.S.C., Section 501(c)(3) and whose primary and  
17 principal purpose is to provide feminine hygiene products free of  
18 charge directly to individuals in need thereof and to organizations  
19 for distribution to those in need of such products. For the  
20 purposes of this paragraph, "feminine hygiene products" means  
21 tampons, panty liners, menstrual cups, sanitary napkins, and other  
22 similar tangible personal property designed for feminine hygiene in  
23 connection with the human menstrual cycle.

1 SECTION 5. This act shall become effective November 1, 2024.

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