

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 HOUSE BILL 2249

By: Waldron

4  
5  
6 AS INTRODUCED

7 An Act relating to firearms; directing the Department  
8 of Public Safety to provide free firearm locks to  
9 Oklahoma residents; directing the Department to  
10 collaborate with other agencies to create a public  
11 safety campaign; amending 21 O.S. 2021, Section  
12 1290.14, as amended by Section 1, Chapter 156, O.S.L.  
13 2024 (21 O.S. Supp. 2024, Section 1290.14), which  
14 relates to the Oklahoma Self-Defense Act; clarifying  
15 course content requirement; amending 68 O.S. 2021,  
16 Section 1357, as last amended by Section 4, Chapter  
17 363, O.S.L. 2024 (68 O.S. Supp. 2024, Section 1357),  
18 which relates to general sales tax exemptions;  
19 exempting firearm safes and firearm safety devices;  
20 defining terms; providing for codification; and  
21 providing an effective date.

22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65  
66  
67  
68  
69  
70  
71  
72  
73  
74  
75  
76  
77  
78  
79  
80  
81  
82  
83  
84  
85  
86  
87  
88  
89  
90  
91  
92  
93  
94  
95  
96  
97  
98  
99  
100  
101  
102  
103  
104  
105  
106  
107  
108  
109  
110  
111  
112  
113  
114  
115  
116  
117  
118  
119  
120  
121  
122  
123  
124  
125  
126  
127  
128  
129  
130  
131  
132  
133  
134  
135  
136  
137  
138  
139  
140  
141  
142  
143  
144  
145  
146  
147  
148  
149  
150  
151  
152  
153  
154  
155  
156  
157  
158  
159  
160  
161  
162  
163  
164  
165  
166  
167  
168  
169  
170  
171  
172  
173  
174  
175  
176  
177  
178  
179  
180  
181  
182  
183  
184  
185  
186  
187  
188  
189  
190  
191  
192  
193  
194  
195  
196  
197  
198  
199  
200  
201  
202  
203  
204  
205  
206  
207  
208  
209  
210  
211  
212  
213  
214  
215  
216  
217  
218  
219  
220  
221  
222  
223  
224  
225  
226  
227  
228  
229  
230  
231  
232  
233  
234  
235  
236  
237  
238  
239  
240  
241  
242  
243  
244  
245  
246  
247  
248  
249  
250  
251  
252  
253  
254  
255  
256  
257  
258  
259  
260  
261  
262  
263  
264  
265  
266  
267  
268  
269  
270  
271  
272  
273  
274  
275  
276  
277  
278  
279  
280  
281  
282  
283  
284  
285  
286  
287  
288  
289  
290  
291  
292  
293  
294  
295  
296  
297  
298  
299  
300  
301  
302  
303  
304  
305  
306  
307  
308  
309  
310  
311  
312  
313  
314  
315  
316  
317  
318  
319  
320  
321  
322  
323  
324  
325  
326  
327  
328  
329  
330  
331  
332  
333  
334  
335  
336  
337  
338  
339  
340  
341  
342  
343  
344  
345  
346  
347  
348  
349  
350  
351  
352  
353  
354  
355  
356  
357  
358  
359  
360  
361  
362  
363  
364  
365  
366  
367  
368  
369  
370  
371  
372  
373  
374  
375  
376  
377  
378  
379  
380  
381  
382  
383  
384  
385  
386  
387  
388  
389  
390  
391  
392  
393  
394  
395  
396  
397  
398  
399  
400  
401  
402  
403  
404  
405  
406  
407  
408  
409  
410  
411  
412  
413  
414  
415  
416  
417  
418  
419  
420  
421  
422  
423  
424  
425  
426  
427  
428  
429  
430  
431  
432  
433  
434  
435  
436  
437  
438  
439  
440  
441  
442  
443  
444  
445  
446  
447  
448  
449  
450  
451  
452  
453  
454  
455  
456  
457  
458  
459  
460  
461  
462  
463  
464  
465  
466  
467  
468  
469  
470  
471  
472  
473  
474  
475  
476  
477  
478  
479  
480  
481  
482  
483  
484  
485  
486  
487  
488  
489  
490  
491  
492  
493  
494  
495  
496  
497  
498  
499  
500  
501  
502  
503  
504  
505  
506  
507  
508  
509  
510  
511  
512  
513  
514  
515  
516  
517  
518  
519  
520  
521  
522  
523  
524  
525  
526  
527  
528  
529  
530  
531  
532  
533  
534  
535  
536  
537  
538  
539  
540  
541  
542  
543  
544  
545  
546  
547  
548  
549  
550  
551  
552  
553  
554  
555  
556  
557  
558  
559  
560  
561  
562  
563  
564  
565  
566  
567  
568  
569  
570  
571  
572  
573  
574  
575  
576  
577  
578  
579  
580  
581  
582  
583  
584  
585  
586  
587  
588  
589  
590  
591  
592  
593  
594  
595  
596  
597  
598  
599  
600  
601  
602  
603  
604  
605  
606  
607  
608  
609  
610  
611  
612  
613  
614  
615  
616  
617  
618  
619  
620  
621  
622  
623  
624  
625  
626  
627  
628  
629  
630  
631  
632  
633  
634  
635  
636  
637  
638  
639  
640  
641  
642  
643  
644  
645  
646  
647  
648  
649  
650  
651  
652  
653  
654  
655  
656  
657  
658  
659  
660  
661  
662  
663  
664  
665  
666  
667  
668  
669  
670  
671  
672  
673  
674  
675  
676  
677  
678  
679  
680  
681  
682  
683  
684  
685  
686  
687  
688  
689  
690  
691  
692  
693  
694  
695  
696  
697  
698  
699  
700  
701  
702  
703  
704  
705  
706  
707  
708  
709  
710  
711  
712  
713  
714  
715  
716  
717  
718  
719  
720  
721  
722  
723  
724  
725  
726  
727  
728  
729  
730  
731  
732  
733  
734  
735  
736  
737  
738  
739  
740  
741  
742  
743  
744  
745  
746  
747  
748  
749  
750  
751  
752  
753  
754  
755  
756  
757  
758  
759  
760  
761  
762  
763  
764  
765  
766  
767  
768  
769  
770  
771  
772  
773  
774  
775  
776  
777  
778  
779  
780  
781  
782  
783  
784  
785  
786  
787  
788  
789  
790  
791  
792  
793  
794  
795  
796  
797  
798  
799  
800  
801  
802  
803  
804  
805  
806  
807  
808  
809  
810  
811  
812  
813  
814  
815  
816  
817  
818  
819  
820  
821  
822  
823  
824  
825  
826  
827  
828  
829  
830  
831  
832  
833  
834  
835  
836  
837  
838  
839  
840  
841  
842  
843  
844  
845  
846  
847  
848  
849  
850  
851  
852  
853  
854  
855  
856  
857  
858  
859  
860  
861  
862  
863  
864  
865  
866  
867  
868  
869  
870  
871  
872  
873  
874  
875  
876  
877  
878  
879  
880  
881  
882  
883  
884  
885  
886  
887  
888  
889  
890  
891  
892  
893  
894  
895  
896  
897  
898  
899  
900  
901  
902  
903  
904  
905  
906  
907  
908  
909  
910  
911  
912  
913  
914  
915  
916  
917  
918  
919  
920  
921  
922  
923  
924  
925  
926  
927  
928  
929  
930  
931  
932  
933  
934  
935  
936  
937  
938  
939  
940  
941  
942  
943  
944  
945  
946  
947  
948  
949  
950  
951  
952  
953  
954  
955  
956  
957  
958  
959  
960  
961  
962  
963  
964  
965  
966  
967  
968  
969  
970  
971  
972  
973  
974  
975  
976  
977  
978  
979  
980  
981  
982  
983  
984  
985  
986  
987  
988  
989  
990  
991  
992  
993  
994  
995  
996  
997  
998  
999  
1000

1 Department shall prominently display on its website instructions for  
2 requesting free firearm locks.

3 B. The Department shall collaborate with the Oklahoma State  
4 Bureau of Investigation, and other state agencies as the Department  
5 deems appropriate, to create a public safety campaign dedicated to  
6 safe firearm storage using funds specifically appropriated for that  
7 purpose.

8 SECTION 2. AMENDATORY 21 O.S. 2021, Section 1290.14, as  
9 amended by Section 1, Chapter 156, O.S.L. 2024 (21 O.S. Supp. 2024,  
10 Section 1290.14), is amended to read as follows:

11 Section 1290.14.

12 SAFETY AND TRAINING COURSE

13 A. Each applicant for a license to carry a concealed or  
14 unconcealed handgun pursuant to the Oklahoma Self-Defense Act must  
15 successfully complete a firearms safety and training course in this  
16 state conducted by a registered and approved firearms instructor as  
17 provided by the provisions of this section or from an interactive  
18 online firearms safety and training course available electronically  
19 via the Internet approved and certified by the Council on Law  
20 Enforcement Education and Training. The applicant must further  
21 demonstrate competence and qualification with an authorized pistol  
22 to carry as a concealed or unconcealed handgun pursuant to the  
23 provisions of the Oklahoma Self-Defense Act, except certain persons  
24

1 may be exempt from such training requirement as provided by the  
2 provisions of Section 1290.15 of this title.

3 B. The Council on Law Enforcement Education and Training  
4 (CLEET) shall establish criteria for approving firearms instructors  
5 and interactive online firearms safety and training courses  
6 available electronically via the Internet for purposes of training  
7 and qualifying individuals for a handgun license pursuant to the  
8 provisions of the Oklahoma Self-Defense Act. Prior to submitting an  
9 application for CLEET approval as a firearms instructor, applicants  
10 shall attend a firearms instructor school, meeting the following  
11 minimum requirements:

12 1. Firearms instructor training conducted by one of the  
13 following entities:

- 14 a. Council on Law Enforcement Education and Training,
- 15 b. National Rifle Association,
- 16 c. Oklahoma Rifle Association,
- 17 d. federal law enforcement agencies, or
- 18 e. other professionally recognized organizations;

19 2. The course shall be at least sixteen (16) hours in length;

20 3. Upon completion of the course, the applicant shall be  
21 qualified to provide instruction on pistols; and

22 4. Receive a course completion certificate.

23 All firearms instructors shall be required to meet the  
24 eligibility requirements for a handgun license as provided in

1 Sections 1290.9, 1290.10, and 1290.11 of this title and the  
2 application shall be processed as provided for applicants in Section  
3 1290.12 of this title, including the state and national criminal  
4 history records search and fingerprint search. A firearms  
5 instructor shall be required to pay a fee of One Hundred Dollars  
6 (\$100.00) to the Council on Law Enforcement Education and Training  
7 (CLEET) each time the person makes application for CLEET approval as  
8 a firearms instructor pursuant to the provisions of the Oklahoma  
9 Self-Defense Act. The fee shall be retained by CLEET and shall be  
10 deposited into the Firearms Instructors Revolving Fund. CLEET shall  
11 promulgate the rules, forms and procedures necessary to implement  
12 the approval of firearms instructors as authorized by the provisions  
13 of this subsection. CLEET shall periodically review each approved  
14 instructor during a training and qualification course to assure  
15 compliance with the rules and course contents. Any violation of the  
16 rules may result in the revocation or suspension of CLEET and  
17 Oklahoma State Bureau of Investigation approval. Unless the  
18 approval has been revoked or suspended, a firearms instructor's  
19 CLEET approval shall be for a term of five (5) years. CLEET shall  
20 be responsible for notifying all approved firearms instructors of  
21 statutory and policy changes related to the Oklahoma Self-Defense  
22 Act. A firearms instructor shall not be required to submit his or  
23 her fingerprints for a fingerprint search when renewing a firearms  
24 instructor's CLEET approval.

1 C. 1. All firearms instructors approved by CLEET to train and  
2 qualify individuals for a handgun license shall be required to apply  
3 for registration with the Oklahoma State Bureau of Investigation  
4 after receiving CLEET approval. All firearms instructors teaching  
5 the approved course for a handgun license must display their  
6 registration certificate during each training and qualification  
7 course. Each approved firearms instructor shall complete a  
8 registration form provided by the Bureau and shall have the option  
9 to pay a registration fee of either One Hundred Dollars (\$100.00)  
10 for a five-year registration certificate or Two Hundred Dollars  
11 (\$200.00) for a ten-year registration certificate to the Bureau at  
12 the time of each application for registration, except as provided in  
13 paragraph 2 of this subsection. Registration certificates issued by  
14 the Bureau shall be valid for a period of five (5) years or ten (10)  
15 years from the date of issuance. The Bureau shall issue a five-year  
16 or ten-year handgun license to an approved firearms instructor at  
17 the time of issuance of a registration certificate and no additional  
18 fee shall be required or charged. The Bureau shall maintain a  
19 current listing of all registered firearms instructors in this  
20 state. Nothing in this paragraph shall be construed to eliminate  
21 the requirement for registration and training with CLEET as provided  
22 in subsection B of this section. Failure to register or be trained  
23 as required shall result in a revocation or suspension of the  
24 instructor certificate by the Bureau.

1           2. Registered instructors listed in subparagraphs a and b of  
2 this paragraph shall not be required to renew the firearms  
3 instructor registration certificate with the Oklahoma State Bureau  
4 of Investigation at the expiration of the registration term,  
5 provided the instructor is not subject to any suspension or  
6 revocation of the firearms instructor certificate. The firearms  
7 instructor registration with the Oklahoma State Bureau of  
8 Investigation shall automatically renew together with the handgun  
9 license authorized in paragraph 1 of this subsection for an  
10 additional five-year term and no additional cost or fee may be  
11 charged for the following individuals:

- 12           a. an active duty law enforcement officer of this state  
13           or any of its political subdivisions or of the federal  
14           government who has a valid CLEET approval as a  
15           firearms instructor pursuant to the Oklahoma Self-  
16           Defense Act, and
- 17           b. a retired law enforcement officer authorized to carry  
18           a firearm pursuant to Section 1289.8 of this title who  
19           has a valid CLEET approval as a firearms instructor  
20           pursuant to the Oklahoma Self-Defense Act.

21           D. The Oklahoma State Bureau of Investigation shall approve  
22 registration for a firearms instructor applicant who is in full  
23 compliance with CLEET rules regarding firearms instructors and the  
24 provisions of subsection B of this section, if completion of the

1 federal fingerprint search is the only reason for delay of  
2 registration of that firearms instructor applicant. Upon receipt of  
3 the federal fingerprint search information, if the Bureau receives  
4 information which precludes the person from having a handgun  
5 license, the Bureau shall revoke both the registration and the  
6 handgun license previously issued to the firearms instructor.

7 E. The required firearms safety and training course and the  
8 actual demonstration of competency and qualification required of the  
9 applicant shall be designed and conducted in such a manner that the  
10 course can be reasonably completed by the applicant within an eight-  
11 hour period. CLEET shall establish the course content and  
12 promulgate rules, procedures and forms necessary to implement the  
13 provisions of this subsection. For the training and qualification  
14 course, an applicant may be charged a fee which shall be determined  
15 by the instructor or entity that is conducting the course. The  
16 maximum class size shall be determined by the instructor conducting  
17 the course; provided, however, practice shooting sessions shall not  
18 have more than ten participating students at one time. CLEET may  
19 establish criteria for assistant instructors and any other  
20 requirements deemed necessary to conduct a safe and effective  
21 training and qualification course. The course content shall include  
22 a safety inspection of the firearm to be used by the applicant in  
23 the training course; instruction on pistol handling, safety and safe  
24 storage methods for firearms; dynamics of ammunition and firing;

1 methods or positions for firing a pistol; information about the  
2 criminal provisions of ~~the~~ Oklahoma ~~law~~ laws relating to firearms;  
3 the requirements of the Oklahoma Self-Defense Act as it relates to  
4 the applicant; self-defense and the use of appropriate force; a  
5 practice shooting session; and a familiarization course. The  
6 firearms instructor shall refuse to train or qualify any person when  
7 the pistol to be used or carried by the person is either deemed  
8 unsafe or unfit for firing or is a weapon not authorized by the  
9 Oklahoma Self-Defense Act. The course shall provide an opportunity  
10 for the applicant to qualify himself or herself with a pistol;  
11 provided, no pistol shall be capable of firing larger than .45  
12 caliber ammunition. Any applicant who successfully trains and  
13 qualifies himself or herself with a pistol shall be approved by the  
14 firearms instructor on the training certificate. Upon successful  
15 completion of the training and qualification course, a certificate  
16 of training and a certificate of competency and qualification shall  
17 be issued to each applicant who successfully completes the course.  
18 The certificate of training and certificate of competency and  
19 qualification shall comply with the forms established by CLEET and  
20 shall be submitted with an application for a handgun license  
21 pursuant to the provisions of paragraph 2 of subsection A of Section  
22 1290.12 of this title. The certificate of training and certificate  
23 of competency and qualification issued to an applicant shall be  
24 valid for a period of three (3) years.



1 F. There is hereby created a revolving fund for the Council on  
2 Law Enforcement Education and Training (CLEET), to be designated the  
3 "Firearms Instructors Revolving Fund". The fund shall be a  
4 continuing fund, not subject to fiscal year limitations, and shall  
5 consist of all funds received for approval of firearms instructors  
6 for purposes of the Oklahoma Self-Defense Act. All funds received  
7 shall be deposited to the fund. All monies accruing to the credit  
8 of the fund are hereby appropriated and may be budgeted and expended  
9 by the Council on Law Enforcement Education and Training, for  
10 implementation of the training and qualification course contents,  
11 approval of firearms instructors and any other CLEET requirement  
12 pursuant to the provisions of the Oklahoma Self-Defense Act or as  
13 may otherwise be deemed appropriate by CLEET. Expenditures from the  
14 fund shall be made upon warrants issued by the State Treasurer  
15 against claims filed as prescribed by law with the Director of the  
16 Office of Management and Enterprise Services for approval and  
17 payment.

18 G. Firearms instructors shall keep on file for a period of not  
19 less than three (3) years a roster of each training class, the  
20 safety test score of each individual, the caliber and the weapon  
21 each individual used when qualifying and whether or not each  
22 individual successfully completed the training course. Firearms  
23 instructors shall be authorized to destroy all training documents  
24 and records upon expiration of the three-year time period.

1 SECTION 3. AMENDATORY 68 O.S. 2021, Section 1357, as  
2 last amended by Section 4, Chapter 363, O.S.L. 2024 (68 O.S. Supp.  
3 2024, Section 1357), is amended to read as follows:

4 Section 1357. Exemptions - General.

5 There are hereby specifically exempted from the tax levied by  
6 the Oklahoma Sales Tax Code:

7 1. Transportation of school pupils to and from elementary  
8 schools or high schools in motor or other vehicles;

9 2. Transportation of persons where the fare of each person does  
10 not exceed One Dollar (\$1.00), or local transportation of persons  
11 within the corporate limits of a municipality except by taxicabs;

12 3. Sales for resale to persons engaged in the business of  
13 reselling the articles purchased, whether within or without the  
14 state, provided that such sales to residents of this state are made  
15 to persons to whom sales tax permits have been issued as provided in  
16 the Oklahoma Sales Tax Code. This exemption shall not apply to the  
17 sales of articles made to persons holding permits when such persons  
18 purchase items for their use and which they are not regularly  
19 engaged in the business of reselling; neither shall this exemption  
20 apply to sales of tangible personal property to peddlers, solicitors  
21 and other salespersons who do not have an established place of  
22 business and a sales tax permit. The exemption provided by this  
23 paragraph shall apply to sales of motor fuel or diesel fuel to a  
24 Group Five vendor, but the use of such motor fuel or diesel fuel by

1 the Group Five vendor shall not be exempt from the tax levied by the  
2 Oklahoma Sales Tax Code. The purchase of motor fuel or diesel fuel  
3 is exempt from sales tax when the motor fuel is for shipment outside  
4 this state and consumed by a common carrier by rail in the conduct  
5 of its business. The sales tax shall apply to the purchase of motor  
6 fuel or diesel fuel in Oklahoma by a common carrier by rail when  
7 such motor fuel is purchased for fueling, within this state, of any  
8 locomotive or other motorized flanged wheel equipment;

9 4. Sales of advertising space in newspapers and periodicals;

10 5. Sales of programs relating to sporting and entertainment  
11 events, and sales of advertising on billboards (including signage,  
12 posters, panels, marquees or on other similar surfaces, whether  
13 indoors or outdoors) or in programs relating to sporting and  
14 entertainment events, and sales of any advertising, to be displayed  
15 at or in connection with a sporting event, via the Internet,  
16 electronic display devices or through public address or broadcast  
17 systems. The exemption authorized by this paragraph shall be  
18 effective for all sales made on or after January 1, 2001;

19 6. Sales of any advertising, other than the advertising  
20 described by paragraph 5 of this section, via the Internet,  
21 electronic display devices or through the electronic media including  
22 radio, public address or broadcast systems, television (whether  
23 through closed circuit broadcasting systems or otherwise), and cable  
24

1 and satellite television, and the servicing of any advertising  
2 devices;

3 7. Eggs, feed, supplies, machinery, and equipment purchased by  
4 persons regularly engaged in the business of raising worms, fish,  
5 any insect, or any other form of terrestrial or aquatic animal life  
6 and used for the purpose of raising same for marketing. This  
7 exemption shall only be granted and extended to the purchaser when  
8 the items are to be used and in fact are used in the raising of  
9 animal life as set out above. Each purchaser shall certify, in  
10 writing, on the invoice or sales ticket retained by the vendor that  
11 the purchaser is regularly engaged in the business of raising such  
12 animal life and that the items purchased will be used only in such  
13 business. The vendor shall certify to the Oklahoma Tax Commission  
14 that the price of the items has been reduced to grant the full  
15 benefit of the exemption. Violation hereof by the purchaser or  
16 vendor shall be a misdemeanor;

17 8. Sale of natural or artificial gas and electricity, and  
18 associated delivery or transmission services, when sold exclusively  
19 for residential use. Provided, this exemption shall not apply to  
20 any sales tax levied by a city or town, or a county or any other  
21 jurisdiction in this state;

22 9. In addition to the exemptions authorized by Section 1357.6  
23 of this title, sales of drugs sold pursuant to a prescription  
24 written for the treatment of human beings by a person licensed to

1 prescribe the drugs, and sales of insulin and medical oxygen.

2 Provided, this exemption shall not apply to over-the-counter drugs;

3 10. Transfers of title or possession of empty, partially  
4 filled, or filled returnable oil and chemical drums to any person  
5 who is not regularly engaged in the business of selling, reselling  
6 or otherwise transferring empty, partially filled or filled  
7 returnable oil drums;

8 11. Sales of one-way utensils, paper napkins, paper cups,  
9 disposable hot containers, and other one-way carry out materials to  
10 a vendor of meals or beverages;

11 12. Sales of food or food products for home consumption which  
12 are purchased in whole or in part with coupons issued pursuant to  
13 the federal food stamp program as authorized by Sections 2011  
14 through 2029 of Title 7 of the United States Code, as to that  
15 portion purchased with such coupons. The exemption provided for  
16 such sales shall be inapplicable to such sales upon the effective  
17 date of any federal law that removes the requirement of the  
18 exemption as a condition for participation by the state in the  
19 federal food stamp program;

20 13. Sales of food or food products, or any equipment or  
21 supplies used in the preparation of the food or food products to or  
22 by an organization which:

23 a. is exempt from taxation pursuant to the provisions of  
24 Section 501(c)(3) of the Internal Revenue Code, 26

1 U.S.C., Section 501(c)(3), and which provides and  
2 delivers prepared meals for home consumption to  
3 elderly or homebound persons as part of a program  
4 commonly known as "Meals on Wheels" or "Mobile Meals",  
5 or

6 b. is exempt from taxation pursuant to the provisions of  
7 Section 501(c)(3) of the Internal Revenue Code, 26  
8 U.S.C., Section 501(c)(3), and which receives federal  
9 funding pursuant to the Older Americans Act of 1965,  
10 as amended, for the purpose of providing nutrition  
11 programs for the care and benefit of elderly persons;

12 14. a. Sales of tangible personal property or services to or  
13 by organizations which are exempt from taxation  
14 pursuant to the provisions of Section 501(c)(3) of the  
15 Internal Revenue Code, 26 U.S.C., Section 501(c)(3),  
16 and:

17 (1) are primarily involved in the collection and  
18 distribution of food and other household products  
19 to other organizations that facilitate the  
20 distribution of such products to the needy and  
21 such distributee organizations are exempt from  
22 taxation pursuant to the provisions of Section  
23 501(c)(3) of the Internal Revenue Code, 26  
24 U.S.C., Section 501(c)(3), or

1 (2) facilitate the distribution of such products to  
2 the needy.

3 b. Sales made in the course of business for profit or  
4 savings, competing with other persons engaged in the  
5 same or similar business shall not be exempt under  
6 this paragraph;

7 15. Sales of tangible personal property or services to  
8 children's homes which are located on church-owned property and are  
9 operated by organizations exempt from taxation pursuant to the  
10 provisions of the Internal Revenue Code, 26 U.S.C., Section  
11 501(c) (3);

12 16. Sales of computers, data processing equipment, related  
13 peripherals, and telephone, telegraph or telecommunications service  
14 and equipment for use in a qualified aircraft maintenance or  
15 manufacturing facility. For purposes of this paragraph, "qualified  
16 aircraft maintenance or manufacturing facility" means a new or  
17 expanding facility primarily engaged in aircraft repair, building or  
18 rebuilding whether or not on a factory basis, whose total cost of  
19 construction exceeds the sum of Five Million Dollars (\$5,000,000.00)  
20 and which employs at least two hundred fifty (250) new full-time-  
21 equivalent employees, as certified by the Oklahoma Employment  
22 Security Commission, upon completion of the facility. In order to  
23 qualify for the exemption provided for by this paragraph, the cost  
24 of the items purchased by the qualified aircraft maintenance or

1 manufacturing facility shall equal or exceed the sum of Two Million  
2 Dollars (\$2,000,000.00);

3 17. Sales of tangible personal property consumed or  
4 incorporated in the construction or expansion of a qualified  
5 aircraft maintenance or manufacturing facility as defined in  
6 paragraph 16 of this section. For purposes of this paragraph, sales  
7 made to a contractor or subcontractor that has previously entered  
8 into a contractual relationship with a qualified aircraft  
9 maintenance or manufacturing facility for construction or expansion  
10 of such a facility shall be considered sales made to a qualified  
11 aircraft maintenance or manufacturing facility;

12 18. Sales of the following telecommunications services:

13 a. Interstate and International "800 service". "800  
14 service" means a telecommunications service that  
15 allows a caller to dial a toll-free number without  
16 incurring a charge for the call. The service is  
17 typically marketed under the name "800", "855", "866",  
18 "877" and "888" toll-free calling, and any subsequent  
19 numbers designated by the Federal Communications  
20 Commission,

21 b. Interstate and International "900 service". "900  
22 service" means an inbound toll telecommunications  
23 service purchased by a subscriber that allows the  
24 subscriber's customers to call in to the subscriber's



1 prerecorded announcement or live service. 900 service  
2 does not include the charge for: collection services  
3 provided by the seller of the telecommunications  
4 services to the subscriber, or service or product sold  
5 by the subscriber to the subscriber's customer. The  
6 service is typically marketed under the name "900"  
7 service, and any subsequent numbers designated by the  
8 Federal Communications Commission,

9 c. Interstate and International "private communications  
10 service". "Private communications service" means a  
11 telecommunications service that entitles the customer  
12 to exclusive or priority use of a communications  
13 channel or group of channels between or among  
14 termination points, regardless of the manner in which  
15 such channel or channels are connected, and includes  
16 switching capacity, extension lines, stations and any  
17 other associated services that are provided in  
18 connection with the use of such channel or channels,

19 d. "Value-added nonvoice data service". "Value-added  
20 nonvoice data service" means a service that otherwise  
21 meets the definition of telecommunications services in  
22 which computer processing applications are used to act  
23 on the form, content, code or protocol of the  
24

1 information or data primarily for a purpose other than  
2 transmission, conveyance, or routing,

3 e. Interstate and International telecommunications  
4 service which is:

5 (1) rendered by a company for private use within its  
6 organization, or

7 (2) used, allocated or distributed by a company to  
8 its affiliated group,

9 f. Regulatory assessments and charges including charges  
10 to fund the Oklahoma Universal Service Fund, the  
11 Oklahoma Lifeline Fund and the Oklahoma High Cost  
12 Fund, and

13 g. Telecommunications nonrecurring charges including but  
14 not limited to the installation, connection, change,  
15 or initiation of telecommunications services which are  
16 not associated with a retail consumer sale;

17 19. Sales of railroad track spikes manufactured and sold for  
18 use in this state in the construction or repair of railroad tracks,  
19 switches, sidings, and turnouts;

20 20. Sales of aircraft and aircraft parts provided such sales  
21 occur at a qualified aircraft maintenance facility. As used in this  
22 paragraph, "qualified aircraft maintenance facility" means a  
23 facility operated by an air common carrier including one or more  
24 component overhaul support buildings or structures in an area owned,

1 leased, or controlled by the air common carrier, at which there were  
2 employed at least two thousand (2,000) full-time-equivalent  
3 employees in the preceding year as certified by the Oklahoma  
4 Employment Security Commission and which is primarily related to the  
5 fabrication, repair, alteration, modification, refurbishing,  
6 maintenance, building, or rebuilding of commercial aircraft or  
7 aircraft parts used in air common carriage. For purposes of this  
8 paragraph, "air common carrier" shall also include members of an  
9 affiliated group as defined by Section 1504 of the Internal Revenue  
10 Code, 26 U.S.C., Section 1504. Beginning July 1, 2012, sales of  
11 machinery, tools, supplies, equipment, and related tangible personal  
12 property and services used or consumed in the repair, remodeling, or  
13 maintenance of aircraft, aircraft engines or aircraft component  
14 parts which occur at a qualified aircraft maintenance facility;

15 21. Sales of machinery and equipment purchased and used by  
16 persons and establishments primarily engaged in computer services  
17 and data processing:

18 a. as defined under Industry Group Numbers 7372 and 7373  
19 of the Standard Industrial Classification (SIC)  
20 Manual, latest version, which derive at least fifty  
21 percent (50%) of their annual gross revenues from the  
22 sale of a product or service to an out-of-state buyer  
23 or consumer, and  
24

1           b.    as defined under Industry Group Number 7374 of the SIC  
2                    Manual, latest version, which derive at least eighty  
3                    percent (80%) of their annual gross revenues from the  
4                    sale of a product or service to an out-of-state buyer  
5                    or consumer.

6           Eligibility for the exemption set out in this paragraph shall be  
7 established, subject to review by the Tax Commission, by annually  
8 filing an affidavit with the Tax Commission stating that the  
9 facility so qualifies and such information as required by the Tax  
10 Commission. For purposes of determining whether annual gross  
11 revenues are derived from sales to out-of-state buyers or consumers,  
12 all sales to the federal government shall be considered to be to an  
13 out-of-state buyer or consumer;

14           22. Sales of prosthetic devices to an individual for use by  
15 such individual. For purposes of this paragraph, "prosthetic  
16 device" shall have the same meaning as provided in Section 1357.6 of  
17 this title, but shall not include corrective eye glasses, contact  
18 lenses, or hearing aids;

19           23. Sales of tangible personal property or services to a motion  
20 picture or television production company to be used or consumed in  
21 connection with an eligible production. For purposes of this  
22 paragraph, "eligible production" means a documentary, special, music  
23 video or a television commercial or television program that will  
24 serve as a pilot for or be a segment of an ongoing dramatic or

1 situation comedy series filmed or taped for network or national or  
2 regional syndication or a feature-length motion picture intended for  
3 theatrical release or for network or national or regional  
4 syndication or broadcast. The provisions of this paragraph shall  
5 apply to sales occurring on or after July 1, 1996. In order to  
6 qualify for the exemption, the motion picture or television  
7 production company shall file any documentation and information  
8 required to be submitted pursuant to rules promulgated by the Tax  
9 Commission;

10 24. Sales of diesel fuel sold for consumption by commercial  
11 vessels, barges and other commercial watercraft;

12 25. Sales of tangible personal property or services to tax-  
13 exempt independent nonprofit biomedical research foundations that  
14 provide educational programs for Oklahoma science students and  
15 teachers and to tax-exempt independent nonprofit community blood  
16 banks headquartered in this state;

17 26. Effective May 6, 1992, sales of wireless telecommunications  
18 equipment to a vendor who subsequently transfers the equipment at no  
19 charge or for a discounted charge to a consumer as part of a  
20 promotional package or as an inducement to commence or continue a  
21 contract for wireless telecommunications services;

22 27. Effective January 1, 1991, leases of rail transportation  
23 cars to haul coal to coal-fired plants located in this state which  
24 generate electric power;

1 28. Beginning July 1, 2005, sales of aircraft engine repairs,  
2 modification, and replacement parts, sales of aircraft frame repairs  
3 and modification, aircraft interior modification, and paint, and  
4 sales of services employed in the repair, modification, and  
5 replacement of parts of aircraft engines, aircraft frame and  
6 interior repair and modification, and paint;

7 29. Sales of materials and supplies to the owner or operator of  
8 a ship, motor vessel, or barge that is used in interstate or  
9 international commerce if the materials and supplies:

10 a. are loaded on the ship, motor vessel, or barge and  
11 used in the maintenance and operation of the ship,  
12 motor vessel, or barge, or

13 b. enter into and become component parts of the ship,  
14 motor vessel, or barge;

15 30. Sales of tangible personal property made at estate sales at  
16 which such property is offered for sale on the premises of the  
17 former residence of the decedent by a person who is not required to  
18 be licensed pursuant to the Transient Merchant Licensing Act, or who  
19 is not otherwise required to obtain a sales tax permit for the sale  
20 of such property pursuant to the provisions of Section 1364 of this  
21 title; provided:

22 a. such sale or event may not be held for a period  
23 exceeding three (3) consecutive days,  
24

- 1           b.    the sale must be conducted within six (6) months of  
2                    the date of death of the decedent, and
- 3           c.    the exemption allowed by this paragraph shall not be  
4                    allowed for property that was not part of the  
5                    decedent's estate;

6           31.   Beginning January 1, 2004, sales of electricity and  
7 associated delivery and transmission services, when sold exclusively  
8 for use by an oil and gas operator for reservoir dewatering projects  
9 and associated operations commencing on or after July 1, 2003, in  
10 which the initial water-to-oil ratio is greater than or equal to  
11 five-to-one water-to-oil, and such oil and gas development projects  
12 have been classified by the Corporation Commission as a reservoir  
13 dewatering unit;

14           32.   Sales of prewritten computer software that is delivered  
15 electronically. For purposes of this paragraph, "delivered  
16 electronically" means delivered to the purchaser by means other than  
17 tangible storage media;

18           33.   Sales of modular dwelling units when built at a production  
19 facility and moved in whole or in parts, to be assembled on-site,  
20 and permanently affixed to the real property and used for  
21 residential or commercial purposes. The exemption provided by this  
22 paragraph shall equal forty-five percent (45%) of the total sales  
23 price of the modular dwelling unit. For purposes of this paragraph,  
24 "modular dwelling unit" means a structure that is not subject to the

1 motor vehicle excise tax imposed pursuant to Section 2103 of this  
2 title;

3 34. Sales of tangible personal property or services to:

4 a. persons who are residents of Oklahoma and have been  
5 honorably discharged from active service in any branch  
6 of the Armed Forces of the United States or Oklahoma  
7 National Guard and who have been certified by the  
8 United States Department of Veterans Affairs or its  
9 successor to be in receipt of disability compensation  
10 at the one-hundred-percent rate and the disability  
11 shall be permanent and have been sustained through  
12 military action or accident or resulting from disease  
13 contracted while in such active service and registered  
14 with the veterans registry created by the Oklahoma  
15 Department of Veterans Affairs, or

16 b. the surviving spouse of the person in subparagraph a  
17 of this paragraph if the person is deceased and the  
18 spouse has not remarried and the surviving spouse of a  
19 person who is determined by the United States  
20 Department of Defense or any branch of the United  
21 States military to have died while in the line of duty  
22 if the spouse has not remarried. Sales for the  
23 benefit of an eligible person to a spouse of the  
24 eligible person or to a member of the household in



1 which the eligible person resides and who is  
2 authorized to make purchases on the person's behalf,  
3 when such eligible person is not present at the sale,  
4 shall also be exempt for purposes of this paragraph.  
5 The Oklahoma Tax Commission shall issue a separate  
6 exemption card to a spouse of an eligible person or to  
7 a member of the household in which the eligible person  
8 resides who is authorized to make purchases on the  
9 person's behalf, if requested by the eligible person.  
10 Sales qualifying for the exemption authorized by this  
11 paragraph shall not exceed Twenty-five Thousand  
12 Dollars (\$25,000.00) per year per individual while the  
13 disabled veteran is living. Sales qualifying for the  
14 exemption authorized by this paragraph shall not  
15 exceed One Thousand Dollars (\$1,000.00) per year for  
16 an unremarried surviving spouse. Upon request of the  
17 Tax Commission, a person asserting or claiming the  
18 exemption authorized by this paragraph shall provide a  
19 statement, executed under oath, that the total sales  
20 amounts for which the exemption is applicable have not  
21 exceeded Twenty-five Thousand Dollars (\$25,000.00) per  
22 year per living disabled veteran or One Thousand  
23 Dollars (\$1,000.00) per year for an unremarried  
24 surviving spouse. If the amount of such exempt sales

1 exceeds such amount, the sales tax in excess of the  
2 authorized amount shall be treated as a direct sales  
3 tax liability and may be recovered by the Tax  
4 Commission in the same manner provided by law for  
5 other taxes including penalty and interest. The Tax  
6 Commission shall promulgate any rules necessary to  
7 implement the provisions of this paragraph, which  
8 shall include rules providing for the disclosure of  
9 information about persons eligible for the exemption  
10 authorized in this paragraph to the Oklahoma  
11 Department of Veterans Affairs, as authorized in  
12 Section 205 of this title. For purposes of the  
13 exemption authorized by this subparagraph, if the  
14 disability determination that would have been made  
15 while the disabled veteran was still living is not  
16 made final until after the death of the disabled  
17 veteran, the exemption authorized by this subparagraph  
18 may still be claimed by the surviving spouse;

19 35. Sales of electricity to the operator, specifically  
20 designated by the Corporation Commission, of a spacing unit or lease  
21 from which oil is produced or attempted to be produced using  
22 enhanced recovery methods including, but not limited to, increased  
23 pressure in a producing formation through the use of water or  
24 saltwater if the electrical usage is associated with and necessary

1 for the operation of equipment required to inject or circulate  
2 fluids in a producing formation for the purpose of forcing oil or  
3 petroleum into a wellbore for eventual recovery and production from  
4 the wellhead. In order to be eligible for the sales tax exemption  
5 authorized by this paragraph, the total content of oil recovered  
6 after the use of enhanced recovery methods shall not exceed one  
7 percent (1%) by volume. The exemption authorized by this paragraph  
8 shall be applicable only to the state sales tax rate and shall not  
9 be applicable to any county or municipal sales tax rate;

10 36. Sales of intrastate charter and tour bus transportation.  
11 As used in this paragraph, "intrastate charter and tour bus  
12 transportation" means the transportation of persons from one  
13 location in this state to another location in this state in a motor  
14 vehicle which has been constructed in such a manner that it may  
15 lawfully carry more than eighteen persons, and which is ordinarily  
16 used or rented to carry persons for compensation. Provided, this  
17 exemption shall not apply to regularly scheduled bus transportation  
18 for the general public;

19 37. Sales of vitamins, minerals, and dietary supplements by a  
20 licensed chiropractor to a person who is the patient of such  
21 chiropractor at the physical location where the chiropractor  
22 provides chiropractic care or services to such patient. The  
23 provisions of this paragraph shall not be applicable to any drug,  
24

1 medicine, or substance for which a prescription by a licensed  
2 physician is required;

3 38. Sales of goods, wares, merchandise, tangible personal  
4 property, machinery, and equipment to a web search portal located in  
5 this state which derives at least eighty percent (80%) of its annual  
6 gross revenue from the sale of a product or service to an out-of-  
7 state buyer or consumer. For purposes of this paragraph, "web  
8 search portal" means an establishment classified under NAICS code  
9 519130 which operates websites that use a search engine to generate  
10 and maintain extensive databases of Internet addresses and content  
11 in an easily searchable format;

12 39. Sales of tangible personal property consumed or  
13 incorporated in the construction or expansion of a facility for a  
14 corporation organized under Section 437 et seq. of Title 18 of the  
15 Oklahoma Statutes as a rural electric cooperative. For purposes of  
16 this paragraph, sales made to a contractor or subcontractor that has  
17 previously entered into a contractual relationship with a rural  
18 electric cooperative for construction or expansion of a facility  
19 shall be considered sales made to a rural electric cooperative;

20 40. Sales of tangible personal property or services to a  
21 business primarily engaged in the repair of consumer electronic  
22 goods including, but not limited to, cell phones, compact disc  
23 players, personal computers, MP3 players, digital devices for the  
24 storage and retrieval of information through hard-wired or wireless

1 computer or Internet connections, if the devices are sold to the  
2 business by the original manufacturer of such devices and the  
3 devices are repaired, refitted or refurbished for sale by the entity  
4 qualifying for the exemption authorized by this paragraph directly  
5 to retail consumers or if the devices are sold to another business  
6 entity for sale to retail consumers;

7 41. On or after July 1, 2019, and prior to July 1, 2024, sales  
8 or leases of rolling stock when sold or leased by the manufacturer,  
9 regardless of whether the purchaser is a public services corporation  
10 engaged in business as a common carrier of property or passengers by  
11 railway, for use or consumption by a common carrier directly in the  
12 rendition of public service. For purposes of this paragraph,  
13 "rolling stock" means locomotives, autocars, and railroad cars and  
14 "sales or leases" includes railroad car maintenance and retrofitting  
15 of railroad cars for their further use only on the railways;

16 42. Sales of gold, silver, platinum, palladium or other bullion  
17 items such as coins and bars and legal tender of any nation, which  
18 legal tender is sold according to its value as precious metal or as  
19 an investment. As used in the paragraph, "bullion" means any  
20 precious metal including, but not limited to, gold, silver,  
21 platinum, and palladium, that is in such a state or condition that  
22 its value depends upon its precious metal content and not its form.  
23 The exemption authorized by this paragraph shall not apply to  
24

1 fabricated metals that have been processed or manufactured for  
2 artistic use or as jewelry; and

3 43. Recovery fees on the rental charge from any item of heavy  
4 equipment property rental as provided for in Section 2 of this act;

5 44. Sales of firearm safes and firearm safety devices. As used  
6 in this paragraph, "firearm safe" means a locking container or other  
7 enclosure, excluding glass-faced containers, equipped with a  
8 padlock, key lock, combination lock, or other locking device that is  
9 designed and intended for the secure storage of one or more  
10 firearms, and "firearm safety device" means a device that, when  
11 installed on a firearm, is designed to prevent the firearm from  
12 being operated without first deactivating the device or a device to  
13 be equipped or installed on a firearm that is designed to prevent  
14 the operation of the firearm by anyone who does not have authorized  
15 access to the firearm; and

16 45. Sales of Level 2 and higher retention holsters. As used in  
17 this paragraph, "Level 2 retention holsters" means any firearm  
18 holster that uses friction plus any other kind of active retention.

19 SECTION 4. This act shall become effective November 1, 2025.

20  
21 60-1-11420 GRS 12/17/24

22

23

24