

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

SENATE BILL 1804

By: Hamilton

AS INTRODUCED

An Act relating to sales tax; providing exemption for firearms purchased on specific date; defining term; providing for codification; and declaring an emergency.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1357.10a of Title 68, unless there is created a duplication in numbering, reads as follows:

A. The sale of firearms and firearm ammunition shall be exempt from the tax imposed by Section 1354 of Title 68 of the Oklahoma Statutes if the sale takes place on July 3, 2026.

B. As used in this section, "firearm" means a gun, rifle, pistol, or shotgun.

SECTION 2. It being immediately necessary for the preservation of the public peace, health or safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

60-2-3512

QD

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