

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 3176

By: Waldron

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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, which relates to the Oklahoma Firearms Act  
13 of 1971; clarifying course content requirement;  
14 amending 68 O.S. 2021, Section 1357, as last amended  
15 by Section 1, Chapter 344, O.S.L. 2023 (68 O.S. Supp.  
16 2023, Section 1357), which relates to general sales  
17 tax exemptions; exempting firearm safes and firearm  
18 safety devices; providing for codification; and  
19 providing an effective date.

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

21 SECTION 1. NEW LAW A new section of law to be codified  
22 in the Oklahoma Statutes as Section 1289.31 of Title 21, unless  
23 there is created a duplication in numbering, reads as follows:

24 A. Subject to the availability of funds appropriated for this  
purpose, the Department of Public Safety shall provide free firearm  
locks to an Oklahoma resident upon the request of the resident. The  
Department shall prominently display on its website instructions for  
requesting free firearm locks.

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

6 SECTION 2. AMENDATORY 21 O.S. 2021, Section 1290.14, is  
7 amended to read as follows:

8 Section 1290.14

9 SAFETY AND TRAINING COURSE

10 A. Each applicant for a license to carry a concealed or  
11 unconcealed handgun pursuant to the Oklahoma Self-Defense Act must  
12 successfully complete a firearms safety and training course in this  
13 state conducted by a registered and approved firearms instructor as  
14 provided by the provisions of this section or from an interactive  
15 online firearms safety and training course available electronically  
16 via the Internet approved and certified by the Council on Law  
17 Enforcement Education and Training. The applicant must further  
18 demonstrate competence and qualification with an authorized pistol  
19 of the type or types that the applicant desires to carry as a  
20 concealed or unconcealed handgun pursuant to the provisions of the  
21 Oklahoma Self-Defense Act, except certain persons may be exempt from  
22 such training requirement as provided by the provisions of Section  
23 1290.15 of this title.  
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1 B. The Council on Law Enforcement Education and Training  
2 (CLEET) shall establish criteria for approving firearms instructors  
3 and interactive online firearms safety and training courses  
4 available electronically via the Internet for purposes of training  
5 and qualifying individuals for a handgun license pursuant to the  
6 provisions of the Oklahoma Self-Defense Act. Prior to submitting an  
7 application for CLEET approval as a firearms instructor, applicants  
8 shall attend a firearms instructor school, meeting the following  
9 minimum requirements:

10 1. Firearms instructor training conducted by one of the  
11 following entities:

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

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

18 3. Upon completion of the course, the applicant shall be  
19 qualified to provide instruction on revolvers, semiautomatic  
20 pistols, or both; and

21 4. Receive a course completion certificate.

22 All firearms instructors shall be required to meet the  
23 eligibility requirements for a handgun license as provided in  
24 Sections 1290.9, 1290.10, and 1290.11 of this title and the

1 application shall be processed as provided for applicants in Section  
2 1290.12 of this title, including the state and national criminal  
3 history records search and fingerprint search. A firearms  
4 instructor shall be required to pay a fee of One Hundred Dollars  
5 (\$100.00) to the Council on Law Enforcement Education and Training  
6 (CLEET) each time the person makes application for CLEET approval as  
7 a firearms instructor pursuant to the provisions of the Oklahoma  
8 Self-Defense Act. The fee shall be retained by CLEET and shall be  
9 deposited into the Firearms Instructors Revolving Fund. CLEET shall  
10 promulgate the rules, forms and procedures necessary to implement  
11 the approval of firearms instructors as authorized by the provisions  
12 of this subsection. CLEET shall periodically review each approved  
13 instructor during a training and qualification course to assure  
14 compliance with the rules and course contents. Any violation of the  
15 rules may result in the revocation or suspension of CLEET and  
16 Oklahoma State Bureau of Investigation approval. Unless the  
17 approval has been revoked or suspended, a firearms instructor's  
18 CLEET approval shall be for a term of five (5) years. Beginning on  
19 July 1, 2003, any firearms instructor who has been issued a four-  
20 year CLEET approval shall not be eligible for the five-year approval  
21 until the expiration of the approval previously issued. CLEET shall  
22 be responsible for notifying all approved firearms instructors of  
23 statutory and policy changes related to the Oklahoma Self-Defense  
24 Act. A firearms instructor shall not be required to submit his or

1 her fingerprints for a fingerprint search when renewing a firearms  
2 instructor's CLEET approval.

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

1 as required shall result in a revocation or suspension of the  
2 instructor certificate by the Bureau.

3 2. On or after July 1, 2003, the registered instructors listed  
4 in subparagraphs a and b of this paragraph shall not be required to  
5 renew the firearms instructor registration certificate with the  
6 Oklahoma State Bureau of Investigation at the expiration of the  
7 registration term, provided the instructor is not subject to any  
8 suspension or revocation of the firearms instructor certificate.  
9 The firearms instructor registration with the Oklahoma State Bureau  
10 of Investigation shall automatically renew together with the handgun  
11 license authorized in paragraph 1 of this subsection for an  
12 additional five-year term and no additional cost or fee may be  
13 charged for the following individuals:

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

23 D. The Oklahoma State Bureau of Investigation shall approve  
24 registration for a firearms instructor applicant who is in full  
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1 compliance with CLEET rules regarding firearms instructors and the  
2 provisions of subsection B of this section, if completion of the  
3 federal fingerprint search is the only reason for delay of  
4 registration of that firearms instructor applicant. Upon receipt of  
5 the federal fingerprint search information, if the Bureau receives  
6 information which precludes the person from having a handgun  
7 license, the Bureau shall revoke both the registration and the  
8 handgun license previously issued to the firearms instructor.

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

1 the training course; instruction on pistol handling, safety and safe  
2 storage methods for firearms; dynamics of ammunition and firing;  
3 methods or positions for firing a pistol; information about the  
4 criminal provisions of ~~the~~ Oklahoma ~~law~~ laws relating to firearms;  
5 the requirements of the Oklahoma Self-Defense Act as it relates to  
6 the applicant; self-defense and the use of appropriate force; a  
7 practice shooting session; and a familiarization course. The  
8 firearms instructor shall refuse to train or qualify any person when  
9 the pistol to be used or carried by the person is either deemed  
10 unsafe or unfit for firing or is a weapon not authorized by the  
11 Oklahoma Self-Defense Act. The course shall provide an opportunity  
12 for the applicant to qualify himself or herself on either a  
13 derringer, a revolver, a semiautomatic pistol or any combination of  
14 a derringer, a revolver and a semiautomatic pistol, provided no  
15 pistol shall be capable of firing larger than .45 caliber  
16 ammunition. Any applicant who successfully trains and qualifies  
17 himself or herself with a semiautomatic pistol may be approved by  
18 the firearms instructor on the training certificate for a  
19 semiautomatic pistol, a revolver and a derringer upon request of the  
20 applicant. Any person who qualifies on a derringer or revolver  
21 shall not be eligible for a semiautomatic rating until the person  
22 has demonstrated competence and qualifications on a semiautomatic  
23 pistol. Upon successful completion of the training and  
24 qualification course, a certificate of training and a certificate of

1 competency and qualification shall be issued to each applicant who  
2 successfully completes the course. The certificate of training and  
3 certificate of competency and qualification shall comply with the  
4 forms established by CLEET and shall be submitted with an  
5 application for a handgun license pursuant to the provisions of  
6 paragraph 2 of subsection A of Section 1290.12 of this title. The  
7 certificate of training and certificate of competency and  
8 qualification issued to an applicant shall be valid for a period of  
9 three (3) years.

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

3 G. Firearms instructors shall keep on file for a period of not  
4 less than three (3) years a roster of each training class, the  
5 safety test score of each individual, the caliber and type of weapon  
6 each individual used when qualifying and whether or not each  
7 individual successfully completed the training course. Firearms  
8 instructors shall be authorized to destroy all training documents  
9 and records upon expiration of the three-year time period.

10 SECTION 3. AMENDATORY 68 O.S. 2021, Section 1357, as  
11 last amended by Section 1, Chapter 344, O.S.L. 2023 (68 O.S. Supp.  
12 2023, Section 1357), is amended to read as follows:

13 Section 1357. Exemptions - General.

14 There are hereby specifically exempted from the tax levied by  
15 the Oklahoma Sales Tax Code:

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

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

21 3. Sales for resale to persons engaged in the business of  
22 reselling the articles purchased, whether within or without the  
23 state, provided that such sales to residents of this state are made  
24 to persons to whom sales tax permits have been issued as provided in  
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1 the Oklahoma Sales Tax Code. This exemption shall not apply to the  
2 sales of articles made to persons holding permits when such persons  
3 purchase items for their use and which they are not regularly  
4 engaged in the business of reselling; neither shall this exemption  
5 apply to sales of tangible personal property to peddlers, solicitors  
6 and other salespersons who do not have an established place of  
7 business and a sales tax permit. The exemption provided by this  
8 paragraph shall apply to sales of motor fuel or diesel fuel to a  
9 Group Five vendor, but the use of such motor fuel or diesel fuel by  
10 the Group Five vendor shall not be exempt from the tax levied by the  
11 Oklahoma Sales Tax Code. The purchase of motor fuel or diesel fuel  
12 is exempt from sales tax when the motor fuel is for shipment outside  
13 this state and consumed by a common carrier by rail in the conduct  
14 of its business. The sales tax shall apply to the purchase of motor  
15 fuel or diesel fuel in Oklahoma by a common carrier by rail when  
16 such motor fuel is purchased for fueling, within this state, of any  
17 locomotive or other motorized flanged wheel equipment;

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

19 5. Sales of programs relating to sporting and entertainment  
20 events, and sales of advertising on billboards (including signage,  
21 posters, panels, marquees or on other similar surfaces, whether  
22 indoors or outdoors) or in programs relating to sporting and  
23 entertainment events, and sales of any advertising, to be displayed  
24 at or in connection with a sporting event, via the Internet,  
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1 electronic display devices or through public address or broadcast  
2 systems. The exemption authorized by this paragraph shall be  
3 effective for all sales made on or after January 1, 2001;

4 6. Sales of any advertising, other than the advertising  
5 described by paragraph 5 of this section, via the Internet,  
6 electronic display devices or through the electronic media including  
7 radio, public address or broadcast systems, television (whether  
8 through closed circuit broadcasting systems or otherwise), and cable  
9 and satellite television, and the servicing of any advertising  
10 devices;

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

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

6 9. In addition to the exemptions authorized by Section 1357.6  
7 of this title, sales of drugs sold pursuant to a prescription  
8 written for the treatment of human beings by a person licensed to  
9 prescribe the drugs, and sales of insulin and medical oxygen.  
10 Provided, this exemption shall not apply to over-the-counter drugs;

11 10. Transfers of title or possession of empty, partially  
12 filled, or filled returnable oil and chemical drums to any person  
13 who is not regularly engaged in the business of selling, reselling  
14 or otherwise transferring empty, partially filled or filled  
15 returnable oil drums;

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

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

4 13. Sales of food or food products, or any equipment or  
5 supplies used in the preparation of the food or food products to or  
6 by an organization which:

7 a. is exempt from taxation pursuant to the provisions of  
8 Section 501(c) (3) of the Internal Revenue Code, 26  
9 U.S.C., Section 501(c) (3), and which provides and  
10 delivers prepared meals for home consumption to  
11 elderly or homebound persons as part of a program  
12 commonly known as "Meals on Wheels" or "Mobile Meals",  
13 or

14 b. is exempt from taxation pursuant to the provisions of  
15 Section 501(c) (3) of the Internal Revenue Code, 26  
16 U.S.C., Section 501(c) (3), and which receives federal  
17 funding pursuant to the Older Americans Act of 1965,  
18 as amended, for the purpose of providing nutrition  
19 programs for the care and benefit of elderly persons;

20 14. a. Sales of tangible personal property or services to or  
21 by organizations which are exempt from taxation  
22 pursuant to the provisions of Section 501(c) (3) of the  
23 Internal Revenue Code, 26 U.S.C., Section 501(c) (3),  
24 and:  
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1 (1) are primarily involved in the collection and  
2 distribution of food and other household products  
3 to other organizations that facilitate the  
4 distribution of such products to the needy and  
5 such distributee organizations are exempt from  
6 taxation pursuant to the provisions of Section  
7 501(c) (3) of the Internal Revenue Code, 26  
8 U.S.C., Section 501(c) (3), or

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

11 b. Sales made in the course of business for profit or  
12 savings, competing with other persons engaged in the  
13 same or similar business shall not be exempt under  
14 this paragraph;

15 15. Sales of tangible personal property or services to  
16 children's homes which are located on church-owned property and are  
17 operated by organizations exempt from taxation pursuant to the  
18 provisions of the Internal Revenue Code, 26 U.S.C., Section  
19 501(c) (3);

20 16. Sales of computers, data processing equipment, related  
21 peripherals, and telephone, telegraph or telecommunications service  
22 and equipment for use in a qualified aircraft maintenance or  
23 manufacturing facility. For purposes of this paragraph, "qualified  
24 aircraft maintenance or manufacturing facility" means a new or  
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1 expanding facility primarily engaged in aircraft repair, building or  
2 rebuilding whether or not on a factory basis, whose total cost of  
3 construction exceeds the sum of Five Million Dollars (\$5,000,000.00)  
4 and which employs at least two hundred fifty (250) new full-time-  
5 equivalent employees, as certified by the Oklahoma Employment  
6 Security Commission, upon completion of the facility. In order to  
7 qualify for the exemption provided for by this paragraph, the cost  
8 of the items purchased by the qualified aircraft maintenance or  
9 manufacturing facility shall equal or exceed the sum of Two Million  
10 Dollars (\$2,000,000.00);

11 17. Sales of tangible personal property consumed or  
12 incorporated in the construction or expansion of a qualified  
13 aircraft maintenance or manufacturing facility as defined in  
14 paragraph 16 of this section. For purposes of this paragraph, sales  
15 made to a contractor or subcontractor that has previously entered  
16 into a contractual relationship with a qualified aircraft  
17 maintenance or manufacturing facility for construction or expansion  
18 of such a facility shall be considered sales made to a qualified  
19 aircraft maintenance or manufacturing facility;

20 18. Sales of the following telecommunications services:

- 21 a. Interstate and International "800 service". "800  
22 service" means a "telecommunications service" that  
23 allows a caller to dial a toll-free number without  
24 incurring a charge for the call. The service is  
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1 typically marketed under the name "800", "855", "866",  
2 "877" and "888" toll-free calling, and any subsequent  
3 numbers designated by the Federal Communications  
4 Commission,

5 b. Interstate and International "900 service". "900  
6 service" means an inbound toll "telecommunications  
7 service" purchased by a subscriber that allows the  
8 subscriber's customers to call in to the subscriber's  
9 prerecorded announcement or live service. "900  
10 service" does not include the charge for: collection  
11 services provided by the seller of the  
12 "telecommunications services" to the subscriber, or  
13 service or product sold by the subscriber to the  
14 subscriber's customer. The service is typically  
15 marketed under the name "900" service, and any  
16 subsequent numbers designated by the Federal  
17 Communications Commission,

18 c. Interstate and International "private communications  
19 service". "Private communications service" means a  
20 "telecommunications service" that entitles the  
21 customer to exclusive or priority use of a  
22 communications channel or group of channels between or  
23 among termination points, regardless of the manner in  
24 which such channel or channels are connected, and  
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1 includes switching capacity, extension lines, stations  
2 and any other associated services that are provided in  
3 connection with the use of such channel or channels,

4 d. "Value-added nonvoice data service". "Value-added  
5 nonvoice data service" means a service that otherwise  
6 meets the definition of "telecommunications services"  
7 in which computer processing applications are used to  
8 act on the form, content, code or protocol of the  
9 information or data primarily for a purpose other than  
10 transmission, conveyance, or routing,

11 e. Interstate and International telecommunications  
12 service which is:

13 (1) rendered by a company for private use within its  
14 organization, or

15 (2) used, allocated or distributed by a company to  
16 its affiliated group,

17 f. Regulatory assessments and charges including charges  
18 to fund the Oklahoma Universal Service Fund, the  
19 Oklahoma Lifeline Fund and the Oklahoma High Cost  
20 Fund, and

21 g. Telecommunications nonrecurring charges including but  
22 not limited to the installation, connection, change,  
23 or initiation of telecommunications services which are  
24 not associated with a retail consumer sale;  
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1           19. Sales of railroad track spikes manufactured and sold for  
2 use in this state in the construction or repair of railroad tracks,  
3 switches, sidings, and turnouts;

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

1           21. Sales of machinery and equipment purchased and used by  
2 persons and establishments primarily engaged in computer services  
3 and data processing:

- 4           a. as defined under Industrial Group Numbers 7372 and  
5                 7373 of the Standard Industrial Classification (SIC)  
6                 Manual, latest version, which derive at least fifty  
7                 percent (50%) of their annual gross revenues from the  
8                 sale of a product or service to an out-of-state buyer  
9                 or consumer, and
- 10           b. as defined under Industrial Group Number 7374 of the  
11                 SIC Manual, latest version, which derive at least  
12                 eighty percent (80%) of their annual gross revenues  
13                 from the sale of a product or service to an out-of-  
14                 state buyer or consumer.

15           Eligibility for the exemption set out in this paragraph shall be  
16 established, subject to review by the Tax Commission, by annually  
17 filing an affidavit with the Tax Commission stating that the  
18 facility so qualifies and such information as required by the Tax  
19 Commission. For purposes of determining whether annual gross  
20 revenues are derived from sales to out-of-state buyers or consumers,  
21 all sales to the federal government shall be considered to be to an  
22 out-of-state buyer or consumer;

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

4 23. Sales of tangible personal property or services to a motion  
5 picture or television production company to be used or consumed in  
6 connection with an eligible production. For purposes of this  
7 paragraph, "eligible production" means a documentary, special, music  
8 video or a television commercial or television program that will  
9 serve as a pilot for or be a segment of an ongoing dramatic or  
10 situation comedy series filmed or taped for network or national or  
11 regional syndication or a feature-length motion picture intended for  
12 theatrical release or for network or national or regional  
13 syndication or broadcast. The provisions of this paragraph shall  
14 apply to sales occurring on or after July 1, 1996. In order to  
15 qualify for the exemption, the motion picture or television  
16 production company shall file any documentation and information  
17 required to be submitted pursuant to rules promulgated by the Tax  
18 Commission;

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

21 25. Sales of tangible personal property or services to tax-  
22 exempt independent nonprofit biomedical research foundations that  
23 provide educational programs for Oklahoma science students and  
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1 teachers and to tax-exempt independent nonprofit community blood  
2 banks headquartered in this state;

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

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

11 28. Beginning July 1, 2005, sales of aircraft engine repairs,  
12 modification, and replacement parts, sales of aircraft frame repairs  
13 and modification, aircraft interior modification, and paint, and  
14 sales of services employed in the repair, modification, and  
15 replacement of parts of aircraft engines, aircraft frame and  
16 interior repair and modification, and paint;

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

20 a. are loaded on the ship, motor vessel, or barge and  
21 used in the maintenance and operation of the ship,  
22 motor vessel, or barge, or

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

1           30. Sales of tangible personal property made at estate sales at  
2 which such property is offered for sale on the premises of the  
3 former residence of the decedent by a person who is not required to  
4 be licensed pursuant to the Transient Merchant Licensing Act, or who  
5 is not otherwise required to obtain a sales tax permit for the sale  
6 of such property pursuant to the provisions of Section 1364 of this  
7 title; provided:

- 8           a. such sale or event may not be held for a period  
9           exceeding three (3) consecutive days,  
10          b. the sale must be conducted within six (6) months of  
11           the date of death of the decedent, and  
12          c. the exemption allowed by this paragraph shall not be  
13           allowed for property that was not part of the  
14           decedent's estate;

15           31. Beginning January 1, 2004, sales of electricity and  
16 associated delivery and transmission services, when sold exclusively  
17 for use by an oil and gas operator for reservoir dewatering projects  
18 and associated operations commencing on or after July 1, 2003, in  
19 which the initial water-to-oil ratio is greater than or equal to  
20 five-to-one water-to-oil, and such oil and gas development projects  
21 have been classified by the Corporation Commission as a reservoir  
22 dewatering unit;

23           32. Sales of prewritten computer software that is delivered  
24 electronically. For purposes of this paragraph, "delivered  
..

1 electronically" means delivered to the purchaser by means other than  
2 tangible storage media;

3 33. Sales of modular dwelling units when built at a production  
4 facility and moved in whole or in parts, to be assembled on-site,  
5 and permanently affixed to the real property and used for  
6 residential or commercial purposes. The exemption provided by this  
7 paragraph shall equal forty-five percent (45%) of the total sales  
8 price of the modular dwelling unit. For purposes of this paragraph,  
9 "modular dwelling unit" means a structure that is not subject to the  
10 motor vehicle excise tax imposed pursuant to Section 2103 of this  
11 title;

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

- 13 a. persons who are residents of Oklahoma and have been  
14 honorably discharged from active service in any branch  
15 of the Armed Forces of the United States or Oklahoma  
16 National Guard and who have been certified by the  
17 United States Department of Veterans Affairs or its  
18 successor to be in receipt of disability compensation  
19 at the one-hundred-percent rate and the disability  
20 shall be permanent and have been sustained through  
21 military action or accident or resulting from disease  
22 contracted while in such active service and registered  
23 with the veterans registry created by the Oklahoma  
24 Department of Veterans Affairs; provided, that if the  
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1           veteran received the sales tax exemption prior to  
2           November 1, 2020, he or she shall be required to  
3           register with the veterans registry prior to July 1,  
4           2023, in order to remain qualified, or

5           b.   the surviving spouse of the person in subparagraph a  
6           of this paragraph if the person is deceased and the  
7           spouse has not remarried and the surviving spouse of a  
8           person who is determined by the United States  
9           Department of Defense or any branch of the United  
10          States military to have died while in the line of duty  
11          if the spouse has not remarried. Sales for the  
12          benefit of an eligible person to a spouse of the  
13          eligible person or to a member of the household in  
14          which the eligible person resides and who is  
15          authorized to make purchases on the person's behalf,  
16          when such eligible person is not present at the sale,  
17          shall also be exempt for purposes of this paragraph.  
18          The Oklahoma Tax Commission shall issue a separate  
19          exemption card to a spouse of an eligible person or to  
20          a member of the household in which the eligible person  
21          resides who is authorized to make purchases on the  
22          person's behalf, if requested by the eligible person.  
23          Sales qualifying for the exemption authorized by this  
24          paragraph shall not exceed Twenty-five Thousand  
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1 Dollars (\$25,000.00) per year per individual while the  
2 disabled veteran is living. Sales qualifying for the  
3 exemption authorized by this paragraph shall not  
4 exceed One Thousand Dollars (\$1,000.00) per year for  
5 an unremarried surviving spouse. Upon request of the  
6 Tax Commission, a person asserting or claiming the  
7 exemption authorized by this paragraph shall provide a  
8 statement, executed under oath, that the total sales  
9 amounts for which the exemption is applicable have not  
10 exceeded Twenty-five Thousand Dollars (\$25,000.00) per  
11 year per living disabled veteran or One Thousand  
12 Dollars (\$1,000.00) per year for an unremarried  
13 surviving spouse. If the amount of such exempt sales  
14 exceeds such amount, the sales tax in excess of the  
15 authorized amount shall be treated as a direct sales  
16 tax liability and may be recovered by the Tax  
17 Commission in the same manner provided by law for  
18 other taxes including penalty and interest. The Tax  
19 Commission shall promulgate any rules necessary to  
20 implement the provisions of this paragraph, which  
21 shall include rules providing for the disclosure of  
22 information about persons eligible for the exemption  
23 authorized in this paragraph to the Oklahoma  
24 Department of ~~Veteran's~~ Veterans Affairs, as

1 authorized in Section 205 of this title. For purposes  
2 of the exemption authorized by this subparagraph, if  
3 the disability determination that would have been made  
4 while the disabled veteran was still living is not  
5 made final until after the death of the disabled  
6 veteran, the exemption authorized by this subparagraph  
7 may still be claimed by the surviving spouse;

8 35. Sales of electricity to the operator, specifically  
9 designated by the Corporation Commission, of a spacing unit or lease  
10 from which oil is produced or attempted to be produced using  
11 enhanced recovery methods including, but not limited to, increased  
12 pressure in a producing formation through the use of water or  
13 saltwater if the electrical usage is associated with and necessary  
14 for the operation of equipment required to inject or circulate  
15 fluids in a producing formation for the purpose of forcing oil or  
16 petroleum into a wellbore for eventual recovery and production from  
17 the wellhead. In order to be eligible for the sales tax exemption  
18 authorized by this paragraph, the total content of oil recovered  
19 after the use of enhanced recovery methods shall not exceed one  
20 percent (1%) by volume. The exemption authorized by this paragraph  
21 shall be applicable only to the state sales tax rate and shall not  
22 be applicable to any county or municipal sales tax rate;

23 36. Sales of intrastate charter and tour bus transportation.  
24 As used in this paragraph, "intrastate charter and tour bus  
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1 transportation" means the transportation of persons from one  
2 location in this state to another location in this state in a motor  
3 vehicle which has been constructed in such a manner that it may  
4 lawfully carry more than eighteen persons, and which is ordinarily  
5 used or rented to carry persons for compensation. Provided, this  
6 exemption shall not apply to regularly scheduled bus transportation  
7 for the general public;

8 37. Sales of vitamins, minerals, and dietary supplements by a  
9 licensed chiropractor to a person who is the patient of such  
10 chiropractor at the physical location where the chiropractor  
11 provides chiropractic care or services to such patient. The  
12 provisions of this paragraph shall not be applicable to any drug,  
13 medicine, or substance for which a prescription by a licensed  
14 physician is required;

15 38. Sales of goods, wares, merchandise, tangible personal  
16 property, machinery, and equipment to a web search portal located in  
17 this state which derives at least eighty percent (80%) of its annual  
18 gross revenue from the sale of a product or service to an out-of-  
19 state buyer or consumer. For purposes of this paragraph, "web  
20 search portal" means an establishment classified under NAICS code  
21 519130 which operates websites that use a search engine to generate  
22 and maintain extensive databases of Internet addresses and content  
23 in an easily searchable format;

1           39. Sales of tangible personal property consumed or  
2 incorporated in the construction or expansion of a facility for a  
3 corporation organized under Section 437 et seq. of Title 18 of the  
4 Oklahoma Statutes as a rural electric cooperative. For purposes of  
5 this paragraph, sales made to a contractor or subcontractor that has  
6 previously entered into a contractual relationship with a rural  
7 electric cooperative for construction or expansion of a facility  
8 shall be considered sales made to a rural electric cooperative;

9           40. Sales of tangible personal property or services to a  
10 business primarily engaged in the repair of consumer electronic  
11 goods including, but not limited to, cell phones, compact disc  
12 players, personal computers, MP3 players, digital devices for the  
13 storage and retrieval of information through hard-wired or wireless  
14 computer or Internet connections, if the devices are sold to the  
15 business by the original manufacturer of such devices and the  
16 devices are repaired, refitted or refurbished for sale by the entity  
17 qualifying for the exemption authorized by this paragraph directly  
18 to retail consumers or if the devices are sold to another business  
19 entity for sale to retail consumers;

20           41. On or after July 1, 2019, and prior to July 1, 2024, sales  
21 or leases of rolling stock when sold or leased by the manufacturer,  
22 regardless of whether the purchaser is a public services corporation  
23 engaged in business as a common carrier of property or passengers by  
24 railway, for use or consumption by a common carrier directly in the  
..

1 rendition of public service. For purposes of this paragraph,  
2 "rolling stock" means locomotives, autocars, and railroad cars and  
3 "sales or leases" includes railroad car maintenance and retrofitting  
4 of railroad cars for their further use only on the railways; ~~and~~

5 42. Sales of gold, silver, platinum, palladium or other bullion  
6 items such as coins and bars and legal tender of any nation, which  
7 legal tender is sold according to its value as precious metal or as  
8 an investment. As used in the paragraph, "bullion" means any  
9 precious metal, including, but not limited to, gold, silver,  
10 platinum, and palladium, that is in such a state or condition that  
11 its value depends upon its precious metal content and not its form.  
12 The exemption authorized by this paragraph shall not apply to  
13 fabricated metals that have been processed or manufactured for  
14 artistic use or as jewelry; and

15 43. Sales of firearm safes and firearm safety devices. As used  
16 in this paragraph, "firearm safe" means a locking container or other  
17 enclosure, excluding glass-faced containers, equipped with a  
18 padlock, key lock, combination lock, or other locking device that is  
19 designed and intended for the secure storage of one or more  
20 firearms, and "firearm safety device" means a device that, when  
21 installed on a firearm, is designed to prevent the firearm from  
22 being operated without first deactivating the device or a device to  
23 be equipped or installed on a firearm that is designed to prevent

1 the operation of the firearm by anyone who does not have authorized  
2 access to the firearm.

3 SECTION 4. This act shall become effective November 1, 2024.  
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