OKLAHOMA
Tax Commission

REVENUE IMPACT STATEMENT
2025 REGULAR SESSION
60TH LEGISLATURE, 1ST SESSION

BILL/VERSION:	HB 1336 / INTRODUCED	**ANALYST**: MM	
AUTHORS:	Rep. Humphrey	**DATE**: 1/17/2025	
TAX(ES):	Sales and Use Tax		
SUBJECT(S):	Agricultural Exemption		
EFFECTIVE DATE:	Nov. 1, 2025	**Emergency** ☐	

ESTIMATED REVENUE IMPACT:

FY26: None
FY27: None

ANALYSIS: The measure strikes any requirement for an applicant to produce a schedule F when applying for the agricultural sales tax exemption. The measure retains provisions that authorize the Tax Commission to accept other documentation as proof of eligibility for the exemption.

1/21/25 — Huan Gong
DATE — DR. HUAN GONG, CHIEF TAX ECONOMIST

1/21/25 — Marie Schuble
DATE — MARIE SCHUBLE, DIVISION DIRECTOR

2/3/25 — Joseph P. Gappa
DATE — JOSEPH P. GAPPA, FOR THE COMMISSION

The revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted.