OKLAHOMA
Tax Commission

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

BILL/VERSION:	**SB 50** / ENROLLED	**ANALYST**: MM	
AUTHORS:	Sen. Dossett / Rep. Archer	**DATE**: 5/23/2025	
TAX(ES):	Sales and Use Tax		
SUBJECT(S):	Exemption		
EFFECTIVE DATE:	November 1, 2025	**Emergency** ☐	

ESTIMATED REVENUE IMPACT:
FY26: Estimated decrease of $178,000 in state sales tax
FY27: Estimated decrease of $311,000 in state sales tax

ANALYSIS: The measure would exempt "firearm safety devices" and "gun safety devices" from the state sales and use tax levy. The measure defines **"**firearm safety device" as a gun safe, gun case, gun lock box, trigger lock, barrel lock, or other device that is designed to be used to store a firearm and that is designed to be unlocked only by means of a key, combination, or other similar means. SB 50 defines "gun safety device" as any integral device to be equipped or installed on a firearm that permits a user to program the firearm to operate only for specified persons designated by the user through computerized locking devices or other means integral to and permanently part of the firearm.

The revenue impact was based upon the State of Maine's exemption for these items and was adjusted by Oklahoma population data from the U.S. Census Bureau and gun ownership data provided by Wisevoter.com.

ADMIN CONCERNS: The proposed definitions do not conform to the Streamlined Sales and Use Tax Agreement (SSUTA) [1], which may lead to non-compliance for the state of Oklahoma. The SSUTA facilitates tax collection by remote sellers, thereby ensuring Oklahoma receives the appropriate tax revenue from these sellers. Non-compliance puts Oklahoma's SSUTA status in jeopardy.

[1] The SSUTA defines "firearm safety device" as a device to be equipped or installed on a firearm designed to prevent unauthorized access to the firearm or to prevent it from being operated without first deactivating the device. The SSUTA has not adopted a definition for "gun safety device".

5/28/25 — Huan Gong
DATE — DR. HUAN GONG, CHIEF TAX ECONOMIST

5/28/25 — Marie Schuble
DATE — MARIE SCHUBLE, DIVISION DIRECTOR

5/30/25 — 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.