An Act relating to feminine hygiene products; defining terms; creating the Feminine Hygiene Program; directing the State Department of Health to administer program; requiring the provision of certain grants to local health departments; stating purpose of grants; stipulating grant application process; authorizing local health departments to partner with certain entities; requiring determination from Department based on certain metrics; directing promulgation of rules; creating the Feminine Hygiene Program Revolving Fund; stating sources of funds; providing for expenditures from fund; amending 68 O.S. 2021, Section 1353, as last amended by Section 3, Chapter 412, O.S.L. 2022 (68 O.S. Supp. 2022, Section 1353), which relates to sales tax apportionment; providing apportionment to Feminine Hygiene Program Revolving Fund; amending 68 O.S. 2021, Section 1356, as last amended by Section 1, Chapter 394, O.S.L. 2022 (68 O.S. Supp. 2022, Section 1356), which relates to sales tax exemption; providing exemption for feminine hygiene products; requiring exemption administered in the form of a refund; authorizing purchaser to apply for refund within certain period; requiring furnishment of certain receipts; directing the Oklahoma Tax Commission to prescribe form; updating statutory language and reference; defining term; providing for codification; and providing an effective date.

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 1-228 of Title 63, unless there is created a duplication in numbering, reads as follows:

A. As used in this section:

1. “Feminine hygiene products” means tampons, panty liners, menstrual cups, sanitary napkins, and other products designed for feminine hygiene in connection with the human menstrual cycle; and

2. “Local health department” means a county department of health, a cooperative department of health, a district department of health, or a city-county health department.

B. There is hereby created the Feminine Hygiene Program. The State Department of Health shall administer the Feminine Hygiene Program to provide grants to local health departments for the purpose of providing feminine hygiene products to women.

C. Local health departments may apply to the State Department of Health for available funds. The application shall be on a form provided by the Department and shall contain information including but not limited to the items the local health department plans to purchase, the needs of the population the local health department intends to serve, and any entities the local health department plans to partner with to distribute feminine hygiene products.

D. For the distribution of feminine hygiene products, local health departments may partner with public schools, institutions of
higher education, career tech centers, and nonprofit organizations that are solely organized in this state.

E. The State Department of Health shall determine grant application approvals and grant amounts based on a measure of the needs of the population the local health department intends to serve. The Department shall determine a measure of needs by analyzing information on the population to be served including but not limited to health statistics, income levels, employment statistics, or rates of domestic crime.

F. The State Commissioner of Health shall promulgate rules to administer the provisions of this sections.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1-228.1 of Title 63, unless there is created a duplication in numbering, reads as follows:

There is hereby created in the State Treasury a revolving fund for the State Department of Health, to be designated the “Feminine Hygiene Program Revolving Fund”. The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies received by the State Department of Health from appropriations of the Legislature, federal grants or funds, and sales tax apportionments pursuant to Section 1353 of Title 68 of the Oklahoma Statutes designated for deposit in this fund. All monies accruing to the credit of the fund are hereby appropriated and shall be budgeted and expended to administer and provide grants pursuant
to the Feminine Hygiene Program created in Section 1 of this act. Expenditures from the fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of the Office of Management and Enterprise Services for approval and payment.

SECTION 3. AMENDATORY 68 O.S. 2021, Section 1353, as last amended by Section 3, Chapter 412, O.S.L. 2022 (68 O.S. Supp. 2022, Section 1353), is amended to read as follows:

Section 1353. A. It is hereby declared to be the purpose of the Oklahoma Sales Tax Code to provide funds for the financing of the program provided for by the Oklahoma Social Security Act and to provide revenues for the support of the functions of the state government of Oklahoma, and for this purpose it is hereby expressly provided that, revenues derived pursuant to the provisions of the Oklahoma Sales Tax Code, subject to the apportionment requirements for the Oklahoma Tax Commission and Office of Management and Enterprise Services Joint Computer Enhancement Fund provided by Section 265 of this title, shall be apportioned as follows:

1. Except as provided in subsections C and D of this section, the following amounts shall be paid to the State Treasurer to be placed to the credit of the General Revenue Fund to be paid out pursuant to direct appropriation by the Legislature:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2003 and FY 2004</td>
<td>86.04%</td>
</tr>
</tbody>
</table>
FY 2005 85.83%
FY 2006 85.54%
FY 2007 85.04%
FY 2008 through FY 2022 83.61%
FY 2023 through FY 2027 83.36%
FY 2028 and each fiscal year thereafter 83.61%;

2. The following amounts shall be paid to the State Treasurer to be placed to the credit of the Education Reform Revolving Fund of the State Department of Education:

a. for FY 2003, FY 2004 and FY 2005, ten and forty-two one-hundredths percent (10.42%),
b. for FY 2006 through FY 2020, ten and forty-six one-hundredths percent (10.46%),
c. for FY 2021:
   (1) for the month beginning July 1, 2020, through the month ending August 31, 2020, ten and forty-six one-hundredths percent (10.46%), and
   (2) for the month beginning September 1, 2020, through the month ending June 30, 2021, eleven and ninety-six one-hundredths percent (11.96%),
d. for FY 2022 and each fiscal year thereafter, ten and forty-six one-hundredths percent (10.46%);
3. The following amounts shall be paid to the State Treasurer to be placed to the credit of the Teachers’ Retirement System Dedicated Revenue Revolving Fund:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2003 and FY 2004</td>
<td>3.54%</td>
</tr>
<tr>
<td>FY 2005</td>
<td>3.75%</td>
</tr>
<tr>
<td>FY 2006</td>
<td>4.0%</td>
</tr>
<tr>
<td>FY 2007</td>
<td>4.5%</td>
</tr>
<tr>
<td>FY 2008 through FY 2020</td>
<td>5.0%</td>
</tr>
<tr>
<td>FY 2021:</td>
<td></td>
</tr>
<tr>
<td>a. for the month beginning July 1, 2020, through the month ending August 31, 2020</td>
<td>5.0%</td>
</tr>
<tr>
<td>b. for the month beginning September 1, 2020, through the month ending June 30, 2021</td>
<td>3.5%</td>
</tr>
<tr>
<td>FY 2022</td>
<td>5.0%</td>
</tr>
<tr>
<td>FY 2023 through FY 2027</td>
<td>5.25%</td>
</tr>
<tr>
<td>FY 2028 and each fiscal year thereafter</td>
<td>5.0%;</td>
</tr>
</tbody>
</table>

4. a. except as otherwise provided in subparagraph b of this paragraph, for the fiscal year beginning July 1, 2022, and for each fiscal year thereafter, eighty-seven one-
hundredths percent (0.87%) shall be paid to the State Treasurer to be further apportioned as follows:

(1) twenty-four percent (24%) shall be placed to the credit of the Oklahoma Tourism Promotion Revolving Fund, but in no event shall such apportionment exceed Five Million Dollars ($5,000,000.00) in any fiscal year,

(2) forty-four percent (44%) shall be placed to the credit of the Oklahoma Tourism Capital Improvement Revolving Fund, but in no event shall such apportionment exceed Nine Million Dollars ($9,000,000.00) in any fiscal year, and

(3) thirty-two percent (32%) shall be placed to the credit of the Oklahoma Route 66 Commission Revolving Fund, but in no event shall such apportionment exceed Six Million Six Hundred Thousand Dollars ($6,600,000.00) in any fiscal year, and

b. any amounts which exceed the limitations of subparagraph a of this paragraph shall be placed to the credit of the General Revenue Fund; and

5. For the fiscal year beginning July 1, 2015, and for each fiscal year thereafter, six one-hundredths percent (0.06%) shall be placed to the credit of the Oklahoma Historical Society Capital
Improvement and Operations Revolving Fund, but in no event shall such apportionment exceed the total amount apportioned pursuant to this paragraph for the fiscal year ending on June 30, 2015. Any amounts which exceed the limitations of this paragraph shall be placed to the credit of the General Revenue Fund.

B. Provided, for the fiscal year beginning July 1, 2007, and every fiscal year thereafter, an amount of revenue shall be apportioned to each municipality or county which levies a sales tax subject to the provisions of Section 1357.10 of this title and subsection F of Section 2701 of this title equal to the amount of sales tax revenue of such municipality or county exempted by the provisions of Section 1357.10 of this title and subsection F of Section 2701 of this title. The Oklahoma Tax Commission shall promulgate and adopt rules necessary to implement the provisions of this subsection.

C. From the monies that would otherwise be apportioned to the General Revenue Fund pursuant to subsection A of this section, there shall be apportioned the following amounts:

1. For the month ending August 31, 2019:
   a. Nine Million Six Hundred Thousand Dollars ($9,600,000.00) to the credit of the State Highway Construction and Maintenance Fund created in Section 1501 of Title 69 of the Oklahoma Statutes, and
b. Two Million Dollars ($2,000,000.00) to the credit of
the Oklahoma Railroad Maintenance Revolving Fund
created in Section 309 of Title 66 of the Oklahoma
Statutes;

2. For the month ending September 30, 2019:
   a. Twenty Million Dollars ($20,000,000.00) to the credit
      of the State Highway Construction and Maintenance Fund
      created in Section 1501 of Title 69 of the Oklahoma
      Statutes, and
   b. Two Million Dollars ($2,000,000.00) to the credit of
      the Oklahoma Railroad Maintenance Revolving Fund
      created in Section 309 of Title 66 of the Oklahoma
      Statutes;

3. For the month ending October 31, 2019:
   a. Twenty Million Dollars ($20,000,000.00) to the credit
      of the State Highway Construction and Maintenance Fund
      created in Section 1501 of Title 69 of the Oklahoma
      Statutes, and
   b. Two Million Dollars ($2,000,000.00) to the credit of
      the Oklahoma Railroad Maintenance Revolving Fund
      created in Section 309 of Title 66 of the Oklahoma
      Statutes;

4. For the month ending November 30, 2019:
a. Twenty Million Dollars ($20,000,000.00) to the credit of the State Highway Construction and Maintenance Fund created in Section 1501 of Title 69 of the Oklahoma Statutes, and

b. Two Million Dollars ($2,000,000.00) to the credit of the Oklahoma Railroad Maintenance Revolving Fund created in Section 309 of Title 66 of the Oklahoma Statutes; and

5. For the month ending December 31, 2019:

a. Twenty Million Dollars ($20,000,000.00) to the credit of the State Highway Construction and Maintenance Fund created in Section 1501 of Title 69 of the Oklahoma Statutes, and

b. Two Million Dollars ($2,000,000.00) to the credit of the Oklahoma Railroad Maintenance Revolving Fund created in Section 309 of Title 66 of the Oklahoma Statutes.

D. For fiscal year 2023, and each subsequent fiscal year, before any other apportionment otherwise required by this section is made to the General Revenue Fund, there shall be apportioned to the State Public Common School Building Equalization Fund an amount, if any, as required pursuant to Section 3-104 of Title 70 of the Oklahoma Statutes, not to exceed the state sales tax generated by
medical marijuana sales in the preceding fiscal year as reported by
the Oklahoma Tax Commission.

E. For fiscal year 2025 and each subsequent fiscal year, before
any other apportionment otherwise required by this section is made
to the General Revenue Fund, there shall be apportioned One Million
Dollars ($1,000,000.00) to the Feminine Hygiene Program Revolving
Fund created in Section 2 of this act.

SECTION 4. AMENDATORY 68 O.S. 2021, Section 1356, as
last amended by Section 1, Chapter 394, O.S.L. 2022 (68 O.S. Supp.
2022, Section 1356), is amended to read as follows:

Section 1356. Exemptions - Governmental and nonprofit entities.

There are hereby specifically exempted from the tax levied by
Section 1350 et seq. of this title:

1. Sale of tangible personal property or services to the United
States government or to the State of Oklahoma this state, any
political subdivision of this state, or any agency of a political
subdivision of this state; provided, all sales to contractors in
connection with the performance of any contract with the United
States government, State of Oklahoma this state, or any of its
political subdivisions shall not be exempted from the tax levied by
Section 1350 et seq. of this title, except as hereinafter provided;

2. Sales of property to agents appointed by or under contract
with agencies or instrumentalities of the United States government
if ownership and possession of such property transfers immediately
to the United States government;

3. Sales of property to agents appointed by or under contract
with a political subdivision of this state if the sale of such
property is associated with the development of a qualified federal
facility, as provided in the Oklahoma Federal Facilities Development
Act, and if ownership and possession of such property transfers
immediately to the political subdivision or the state;

4. Sales made directly by county, district, or state fair
authorities of this state, upon the premises of the fair authority,
for the sole benefit of the fair authority or sales of admission
tickets to such fairs or fair events at any location in the state
authorized by county, district, or state fair authorities; provided,
the exemption provided by this paragraph for admission tickets to
fair events shall apply only to any portion of the admission price
that is retained by or distributed to the fair authority. As used
in this paragraph, “fair event” shall be limited to an event held on
the premises of the fair authority in conjunction with and during
the time period of a county, district, or state fair;

5. Sale of food in cafeterias or lunchrooms of elementary
schools, high schools, colleges, or universities which are operated
primarily for teachers and pupils and are not operated primarily for
the public or for profit;
6. Dues paid to fraternal, religious, civic, charitable or educational societies or organizations by regular members thereof, provided, such societies or organizations operate under what is commonly termed the lodge plan or system, and provided such societies or organizations do not operate for a profit which inures to the benefit of any individual member or members thereof to the exclusion of other members and dues paid monthly or annually to privately owned scientific and educational libraries by members sharing the use of services rendered by such libraries with students interested in the study of geology, petroleum engineering or related subjects;

7. Sale of tangible personal property or services to or by churches, except sales made in the course of business for profit or savings, competing with other persons engaged in the same or a similar business or sale of tangible personal property or services by an organization exempt from federal income tax pursuant to Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, made on behalf of or at the request of a church or churches if the sale of such property is conducted not more than once each calendar year for a period not to exceed three (3) days by the organization and proceeds from the sale of such property are used by the church or churches or by the organization for charitable purposes;

8. The amount of proceeds received from the sale of admission tickets which is separately stated on the ticket of admission for
the repayment of money borrowed by any accredited state-supported
college or university or any public trust of which a county in this
state is the beneficiary, for the purpose of constructing or
enlarging any facility to be used for the staging of an athletic
event, a theatrical production, or any other form of entertainment,
edification, or cultural cultivation to which entry is gained with a
paid admission ticket. Such facilities include, but are not limited
to, athletic fields, athletic stadiums, field houses, amphitheaters,
and theaters. To be eligible for this sales tax exemption, the
amount separately stated on the admission ticket shall be a
surcharge which is imposed, collected, and used for the sole purpose
of servicing or aiding in the servicing of debt incurred by the
college or university to effect the capital improvements
hereinbefore described;

9. Sales of tangible personal property or services to the
council organizations or similar state supervisory organizations of
the Boy Scouts of America, Girl Scouts of the U.S.A., and Camp Fire
USA;

10. Sale of tangible personal property or services to any
county, municipality, rural water district, public school district,
city-county library system, the institutions of The Oklahoma State
System of Higher Education, the Grand River Dam Authority, the
Northeast Oklahoma Public Facilities Authority, the Oklahoma
Municipal Power Authority, City of Tulsa-Rogers County Port
Authority, Muskogee City-County Port Authority, the Oklahoma Department of Veterans Affairs, the Broken Bow Economic Development Authority, Ardmore Development Authority, Durant Industrial Authority, Oklahoma Ordnance Works Authority, Central Oklahoma Master Conservancy District, Arbuckle Master Conservancy District, Fort Cobb Master Conservancy District, Foss Reservoir Master Conservancy District, Mountain Park Master Conservancy District, Waurika Lake Master Conservancy District and the Office of Management and Enterprise Services only when carrying out a public construction contract on behalf of the Oklahoma Department of Veterans Affairs, and effective July 1, 2022, the University Hospitals Trust, or to any person with whom any of the above-named subdivisions or agencies of this state has duly entered into a public contract pursuant to law, necessary for carrying out such public contract or to any subcontractor to such a public contract. Any person making purchases on behalf of such subdivision or agency of this state shall certify, in writing, on the copy of the invoice or sales ticket to be retained by the vendor that the purchases are made for and on behalf of such subdivision or agency of this state and set out the name of such public subdivision or agency. Any person who wrongfully or erroneously certifies that purchases are for any of the above-named subdivisions or agencies of this state or who otherwise violates this section shall be guilty of a misdemeanor and upon conviction thereof shall be fined an amount equal to double...
the amount of sales tax involved or incarcerated for not more than sixty (60) days or both;

11. Sales of tangible personal property or services to private institutions of higher education and private elementary and secondary institutions of education accredited by the State Department of Education or registered by the State Board of Education for purposes of participating in federal programs or accredited as defined by the Oklahoma State Regents for Higher Education which are exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) including materials, supplies, and equipment used in the construction and improvement of buildings and other structures owned by the institutions and operated for educational purposes.

Any person, firm, agency, or entity making purchases on behalf of any institution, agency, or subdivision in this state, shall certify in writing, on the copy of the invoice or sales ticket the nature of the purchases, and violation of this paragraph shall be a misdemeanor as set forth in paragraph 10 of this section;

12. Tuition and educational fees paid to private institutions of higher education and private elementary and secondary institutions of education accredited by the State Department of Education or registered by the State Board of Education for purposes of participating in federal programs or accredited as defined by the Oklahoma State Regents for Higher Education which are exempt from
taxation pursuant to the provisions of the Internal Revenue Code, 26
U.S.C., Section 501(c)(3);

13. a. Sales of tangible personal property made by:

(1) a public school,

(2) a private school offering instruction for grade
    levels kindergarten through twelfth grade,

(3) a public school district,

(4) a public or private school board,

(5) a public or private school student group or
    organization,

(6) a parent-teacher association or organization
    other than as specified in subparagraph b of this
    paragraph, or

(7) public or private school personnel for purposes
    of raising funds for the benefit of a public or
    private school, public school district, public or
    private school board, or public or private school
    student group or organization, or

b. Sales of tangible personal property made by or to
    nonprofit parent-teacher associations or organizations
    exempt from taxation pursuant to the provisions of the
    Internal Revenue Code, 26 U.S.C., Section 501(c)(3),
    nonprofit local public or private school foundations
which solicit money or property in the name of any public or private school or public school district.

The exemption provided by this paragraph for sales made by a public or private school shall be limited to those public or private schools accredited by the State Department of Education or registered by the State Board of Education for purposes of participating in federal programs. Sale of tangible personal property in this paragraph shall include sale of admission tickets and concessions at athletic events;

14. Sales of tangible personal property by:

   a. local 4-H clubs,
   b. county, regional, or state 4-H councils,
   c. county, regional, or state 4-H committees,
   d. 4-H leader associations,
   e. county, regional, or state 4-H foundations, and
   f. authorized 4-H camps and training centers.

   The exemption provided by this paragraph shall be limited to sales for the purpose of raising funds for the benefit of such organizations. Sale of tangible personal property exempted by this paragraph shall include sale of admission tickets;

15. The first Seventy-five Thousand Dollars ($75,000.00) each year from sale of tickets and concessions at athletic events by each organization exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(4);
16. Sales of tangible personal property or services to any person with whom the Oklahoma Tourism and Recreation Department has entered into a public contract and which is necessary for carrying out such contract to assist the Department in the development and production of advertising, promotion, publicity, and public relations programs;

17. Sales of tangible personal property or services to fire departments organized pursuant to Section 592 of Title 18 of the Oklahoma Statutes which items are to be used for the purposes of the fire department. Any person making purchases on behalf of any such fire department shall certify, in writing, on the copy of the invoice or sales ticket to be retained by the vendor that the purchases are made for and on behalf of such fire department and set out the name of such fire department. Any person who wrongfully or erroneously certifies that the purchases are for any such fire department or who otherwise violates the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction thereof, shall be fined an amount equal to double the amount of sales tax involved or incarcerated for not more than sixty (60) days, or both;

18. Complimentary or free tickets for admission to places of amusement, sports, entertainment, exhibition, display, or other recreational events or activities which are issued through a box office or other entity which is operated by a state institution of
higher education with institutional employees or by a municipality
with municipal employees;

19. The first Fifteen Thousand Dollars ($15,000.00) each year
from sales of tangible personal property by fire departments
organized pursuant to Titles 11, 18, or 19 of the Oklahoma Statutes
for the purposes of raising funds for the benefit of the fire
department. Fire departments selling tangible personal property for
the purposes of raising funds shall be limited to no more than six
(6) days each year to raise such funds in order to receive the
exemption granted by this paragraph;

20. Sales of tangible personal property or services to any Boys
& Girls Clubs of America affiliate in this state which is not
affiliated with the Salvation Army and which is exempt from taxation
pursuant to the provisions of the Internal Revenue Code, 26 U.S.C.,
Section 501(c)(3);

21. Sales of tangible personal property or services to any
organization, which takes court-adjudicated juveniles for purposes
of rehabilitation, and which is exempt from taxation pursuant to the
provisions of the Internal Revenue Code, 26 U.S.C., Section
501(c)(3), provided that at least fifty percent (50%) of the
juveniles served by such organization are court adjudicated and the
organization receives state funds in an amount less than ten percent
(10%) of the annual budget of the organization;

22. Sales of tangible personal property or services to:
a. any health center as defined in Section 254b of Title 42 of the United States Code,

b. any clinic receiving disbursements of state monies from the Indigent Health Care Revolving Fund pursuant to the provisions of Section 66 of Title 56 of the Oklahoma Statutes,

c. any community-based health center which meets all of the following criteria:

(1) provides primary care services at no cost to the recipient, and

(2) is exempt from taxation pursuant to the provisions of Section 501(c)(3) of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), and

d. any community mental health center as defined in Section 3-302 of Title 43A of the Oklahoma Statutes;

23. Dues or fees including free or complimentary dues or fees which have a value equivalent to the charge that could have otherwise been made, to YMCAs, YWCAs, or municipally-owned recreation centers for the use of facilities and programs;

24. The first Fifteen Thousand Dollars ($15,000.00) each year from sales of tangible personal property or services to or by a cultural organization established to sponsor and promote educational, charitable, and cultural events for disadvantaged children, and which organization is exempt from taxation pursuant to
the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3);

25. Sales of tangible personal property or services to museums or other entities which have been accredited by the American Association Alliance of Museums. Any person making purchases on behalf of any such museum or other entity shall certify, in writing, on the copy of the invoice or sales ticket to be retained by the vendor that the purchases are made for and on behalf of such museum or other entity and set out the name of such museum or other entity. Any person who wrongfully or erroneously certifies that the purchases are for any such museum or other entity or who otherwise violates the provisions of this paragraph shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined an amount equal to double the amount of sales tax involved or incarcerated for not more than sixty (60) days, or by both such fine and incarceration;

26. Sales of tickets for admission by any museum accredited by the American Association Alliance of Museums. In order to be eligible for the exemption provided by this paragraph, an amount equivalent to the amount of the tax which would otherwise be required to be collected pursuant to the provisions of Section 1350 et seq. of this title shall be separately stated on the admission ticket and shall be collected and used for the sole purpose of servicing or aiding in the servicing of debt incurred by the museum.
to effect the construction, enlarging or renovation of any facility
to be used for entertainment, edification or cultural cultivation
to which entry is gained with a paid admission ticket;

27. Sales of tangible personal property or services occurring
on or after June 1, 1995, to children’s homes which are supported or
sponsored by one or more churches, members of which serve as
trustees of the home;

28. Sales of tangible personal property or services to the
organization known as the Disabled American Veterans, Department of
Oklahoma, Inc., and subordinate chapters thereof;

29. Sales of tangible personal property or services to youth
camps which are supported or sponsored by one or more churches,
members of which serve as trustees of the organization;

30. a. Until July 1, 2022, transfer of tangible personal
property made pursuant to Section 3226 of Title 63 of
the Oklahoma Statutes by the University Hospitals
Trust, and

b. Effective July 1, 2022, transfer of tangible personal
property or services to or by:

(1) the University Hospitals Trust created pursuant
to Section 3224 of Title 63 of the Oklahoma
Statutes, or

(2) nonprofit entities which are exempt from taxation
pursuant to the provisions of the Internal
Revenue Code of the United States, 26 U.S.C.,
Section 501(c)(3), which have entered into a
joint operating agreement with the University
Hospitals Trust;

31. Sales of tangible personal property or services to a
municipality, county, or school district pursuant to a lease or
lease-purchase agreement executed between the vendor and a
municipality, county, or school district. A copy of the lease or
lease-purchase agreement shall be retained by the vendor;

32. Sales of tangible personal property or services to any
spaceport user, as defined in the Oklahoma Space Industry
Development Act;

33. The sale, use, storage, consumption, or distribution in
this state, whether by the importer, exporter, or another person, of
any satellite or any associated launch vehicle including components
of, and parts and motors for, any such satellite or launch vehicle,
imported or caused to be imported into this state for the purpose of
export by means of launching into space. This exemption provided by
this paragraph shall not be affected by:

a. the destruction in whole or in part of the satellite
    or launch vehicle,

b. the failure of a launch to occur or be successful, or

c. the absence of any transfer or title to, or possession
    of, the satellite or launch vehicle after launch;
34. The sale, lease, use, storage, consumption or distribution in this state of any space facility, space propulsion system or space vehicle, satellite or station of any kind possessing space flight capacity including components thereof;

35. The sale, lease, use, storage, consumption or distribution in this state of tangible personal property, placed on or used aboard any space facility, space propulsion system or space vehicle, satellite, or station possessing space flight capacity, which is launched into space, irrespective of whether such tangible property is returned to this state for subsequent use, storage, or consumption in any manner;

36. The sale, lease, use, storage, consumption or distribution in this state of tangible personal property meeting the definition of “section 38 property” as defined in Sections 48(a)(1)(A) and (B)(i) of the Internal Revenue Code of 1986, that is an integral part of and used primarily in support of space flight; however, section 38 property used in support of space flight shall not include general office equipment, any boat, mobile home, motor vehicle, or other vehicle of a class or type required to be registered, licensed, titled or documented in this state or by the United States government, or any other property not specifically suited to supporting space activity. The term “in support of space flight”, for purposes of this paragraph, means the altering, monitoring, controlling, regulating, adjusting, servicing or
repairing of any space facility, space propulsion systems or space vehicle, satellite, or station possessing space flight capacity including the components thereof;

37. The purchase or lease of machinery and equipment for use at a fixed location in this state, which is used exclusively in the manufacturing, processing, compounding, or producing of any space facility, space propulsion system or space vehicle, satellite, or station of any kind possessing space flight capacity. Provided, the exemption provided for in this paragraph shall not be allowed unless the purchaser or lessee signs an affidavit stating that the item or items to be exempted are for the exclusive use designated herein. Any person furnishing a false affidavit to the vendor for the purpose of evading payment of any tax imposed by Section 1354 of this title shall be subject to the penalties provided by law. As used in this paragraph, “machinery and equipment” means “section 38 property” as defined in Sections 48(a)(1)(A) and (B)(i) of the Internal Revenue Code of 1986, which is used as an integral part of the manufacturing, processing, compounding, or producing of items of tangible personal property. Such term includes parts and accessories only to the extent that the exemption thereof is consistent with the provisions of this paragraph;

38. The amount of a surcharge or any other amount which is separately stated on an admission ticket which is imposed, collected, and used for the sole purpose of constructing,
39. Sales of tangible personal property or services which are directly used in or for the benefit of a state park in this state, which are made to an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) and which is organized primarily for the purpose of supporting one or more state parks located in this state;

40. The sale, lease, or use of parking privileges by an institution of The Oklahoma State System of Higher Education;

41. Sales of tangible personal property or services for use on campus or school construction projects for the benefit of institutions of The Oklahoma State System of Higher Education, private institutions of higher education accredited by the Oklahoma State Regents for Higher Education, or any public school or school district when such projects are financed by or through the use of nonprofit entities which are exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3);

42. Sales of tangible personal property or services by an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), in the course of conducting a national championship sports event, but only if all or a portion of the payment in
exchange therefor would qualify as the receipt of a qualified sponsorship payment described in Internal Revenue Code, 26 U.S.C., Section 513(i). Sales exempted pursuant to this paragraph shall be exempt from all Oklahoma sales, use, excise, and gross receipts taxes;

43. Sales of tangible personal property or services to or by an organization which:
   a. is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3),
   b. is affiliated with a comprehensive university within The Oklahoma State System of Higher Education, and
   c. has been organized primarily for the purpose of providing education and teacher training and conducting events relating to robotics;

44. The first Fifteen Thousand Dollars ($15,000.00) each year from sales of tangible personal property to or by youth athletic teams which are part of an athletic organization exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(4), for the purposes of raising funds for the benefit of the team;

45. Sales of tickets for admission to a collegiate athletic event that is held in a facility owned or operated by a municipality or a public trust of which the municipality is the sole beneficiary
and that actually determines or is part of a tournament or
tournament process for determining a conference tournament
championship, a conference championship, or a national championship;

46. Sales of tangible personal property or services to or by an
organization which is exempt from taxation pursuant to the
provisions of the Internal Revenue Code, 26 U.S.C., Section
501(c)(3) and is operating the Oklahoma City National Memorial and
Museum, an affiliate of the National Park System;

47. Sales of tangible personal property or services to
organizations which are exempt from federal taxation pursuant to the
provisions of Section 501(c)(3) of the Internal Revenue Code, 26
U.S.C., Section 501(c)(3), the memberships of which are limited to
honorably discharged veterans, and which furnish financial support
to area veterans’ organizations to be used for the purpose of
constructing a memorial or museum;

48. Sales of tangible personal property or services on or after
January 1, 2003, to an organization which is exempt from taxation
pursuant to the provisions of the Internal Revenue Code, 26 U.S.C.,
Section 501(c)(3) that is expending monies received from a private
foundation grant in conjunction with expenditures of local sales tax
revenue to construct a local public library;

49. Sales of tangible personal property or services to a state
that borders this state or any political subdivision of that state,
but only to the extent that the other state or political subdivision
exempts or does not impose a tax on similar sales of items to this state or a political subdivision of this state;

50. Effective July 1, 2005, sales of tangible personal property or services to the Career Technology Student Organizations under the direction and supervision of the Oklahoma Department of Career and Technology Education;

51. Sales of tangible personal property to a public trust having either a single city, town or county or multiple cities, towns or counties, or combination thereof as beneficiary or beneficiaries or a nonprofit organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) for the purpose of constructing improvements to or expanding a hospital or nursing home owned and operated by any such public trust or nonprofit entity prior to July 1, 2008, in counties with a population of less than one hundred thousand (100,000) persons, according to the most recent Federal Decennial Census. As used in this paragraph, “constructing improvements to or expanding” shall not mean any expense for routine maintenance or general repairs and shall require a project cost of at least One Hundred Thousand Dollars ($100,000.00). For purposes of this paragraph, sales made to a contractor or subcontractor that enters into a contractual relationship with a public trust or nonprofit entity as described by this paragraph shall be considered sales made to the public trust or nonprofit entity. The exemption
authorized by this paragraph shall be administered in the form of a
refund from the sales tax revenues apportioned pursuant to Section
1353 of this title and the vendor shall be required to collect the
sales tax otherwise applicable to the transaction. The purchaser
may apply for a refund of the sales tax paid in the manner
prescribed by this paragraph. Within thirty (30) days after the end
of each fiscal year, any purchaser that is entitled to make
application for a refund based upon the exempt treatment authorized
by this paragraph may file an application for refund of the sales
taxes paid during such preceding fiscal year. The Tax Commission
shall prescribe a form for purposes of making the application for
refund. The Tax Commission shall determine whether or not the total
amount of sales tax exemptions claimed by all purchasers is equal to
or less than Six Hundred Fifty Thousand Dollars ($650,000.00). If
such claims are less than or equal to that amount, the Tax
Commission shall make refunds to the purchasers in the full amount
of the documented and verified sales tax amounts. If such claims by
all purchasers are in excess of Six Hundred Fifty Thousand Dollars
($650,000.00), the Tax Commission shall determine the amount of each
purchaser’s claim, the total amount of all claims by all purchasers,
and the percentage each purchaser’s claim amount bears to the total.
The resulting percentage determined for each purchaser shall be
multiplied by Six Hundred Fifty Thousand Dollars ($650,000.00) to
determine the amount of refundable sales tax to be paid to each
purchaser. The pro rata refund amount shall be the only method to
recover sales taxes paid during the preceding fiscal year and no
balance of any sales taxes paid on a pro rata basis shall be the
subject of any subsequent refund claim pursuant to this paragraph;

52. Effective July 1, 2006, sales of tangible personal property
or services to any organization which assists, trains, educates, and
provides housing for physically and mentally handicapped persons and
which is exempt from taxation pursuant to the provisions of the
Internal Revenue Code, 26 U.S.C., Section 501(c)(3) and that
receives at least eighty-five percent (85%) of its annual budget
from state or federal funds. In order to receive the benefit of the
exemption authorized by this paragraph, the taxpayer shall be
required to make payment of the applicable sales tax at the time of
sale to the vendor in the manner otherwise required by law.
Notwithstanding any other provision of the Oklahoma Uniform Tax
Procedure Code to the contrary, the taxpayer shall be authorized to
file a claim for refund of sales taxes paid that qualify for the
exemption authorized by this paragraph for a period of one (1) year
after the date of the sale transaction. The taxpayer shall be
required to provide documentation as may be prescribed by the
Oklahoma Tax Commission in support of the refund claim. The total
amount of sales tax qualifying for exempt treatment pursuant to this
paragraph shall not exceed One Hundred Seventy-five Thousand Dollars
($175,000.00) each fiscal year. Claims for refund shall be
processed in the order in which such claims are received by the
Oklahoma Tax Commission. If a claim otherwise timely filed exceeds
the total amount of refunds payable for a fiscal year, such claim
shall be barred;

53. The first Two Thousand Dollars ($2,000.00) each year of
sales of tangible personal property or services to, by, or for the
benefit of a qualified neighborhood watch organization that is
endorsed or supported by or working directly with a law enforcement
agency with jurisdiction in the area in which the neighborhood watch
organization is located. As used in this paragraph, “qualified
neighborhood watch organization” means an organization that is a
not-for-profit corporation under the laws of the State of Oklahoma
this state that was created to help prevent criminal activity in an
area through community involvement and interaction with local law
enforcement and which is one of the first two thousand organizations
which makes application to the Oklahoma Tax Commission for the
exemption after March 29, 2006;

54. Sales of tangible personal property to a nonprofit
organization, exempt from taxation pursuant to the provisions of the
Internal Revenue Code, 26 U.S.C., Section 501(c)(3), organized
primarily for the purpose of providing services to homeless persons
during the day and located in a metropolitan area with a population
in excess of five hundred thousand (500,000) persons according to
the latest Federal Decennial Census. The exemption authorized by
this paragraph shall be applicable to sales of tangible personal property to a qualified entity occurring on or after January 1, 2005;

55. Sales of tangible personal property or services to or by an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) for events the principal purpose of which is to provide funding for the preservation of wetlands and habitat for wild ducks;

56. Sales of tangible personal property or services to or by an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) for events the principal purpose of which is to provide funding for the preservation and conservation of wild turkeys;

57. Sales of tangible personal property or services to an organization which:

a. is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), and

b. is part of a network of community-based, autonomous member organizations that meets the following criteria:

(1) serves people with workplace disadvantages and disabilities by providing job training and
employment services, as well as job placement opportunities and post-employment support,
(2) has locations in the United States and at least twenty other countries,
(3) collects donated clothing and household goods to sell in retail stores and provides contract labor services to business and government, and
(4) provides documentation to the Oklahoma Tax Commission that over seventy-five percent (75%) of its revenues are channeled into employment, job training and placement programs, and other critical community services;

58. Sales of tickets made on or after September 21, 2005, and complimentary or free tickets for admission issued on or after September 21, 2005, which have a value equivalent to the charge that would have otherwise been made, for admission to a professional athletic event in which a team in the National Basketball Association is a participant, which is held in a facility owned or operated by a municipality, a county, or a public trust of which a municipality or a county is the sole beneficiary, and sales of tickets made on or after July 1, 2007, and complimentary or free tickets for admission issued on or after July 1, 2007, which have a value equivalent to the charge that would have otherwise been made, for admission to a professional athletic event in which a team in
the National Hockey League is a participant, which is held in a
facility owned or operated by a municipality, a county, or a public
trust of which a municipality or a county is the sole beneficiary;

59. Sales of tickets for admission and complimentary or free
tickets for admission which have a value equivalent to the charge
that would have otherwise been made to a professional sporting event
involving ice hockey, baseball, basketball, football or arena
football, or soccer. As used in this paragraph, “professional
sporting event” means an organized athletic competition between
teams that are members of an organized league or association with
centralized management, other than a national league or national
association, that imposes requirements for participation in the
league upon the teams, the individual athletes, or both, and which
uses a salary structure to compensate the athletes;

60. Sales of tickets for admission to an annual event sponsored
by an educational and charitable organization of women which is
exempt from taxation pursuant to the provisions of the Internal
Revenue Code, 26 U.S.C., Section 501(c)(3) and has as its mission
promoting volunteerism, developing the potential of women, and
improving the community through the effective action and leadership
of trained volunteers;

61. Sales of tangible personal property or services to an
organization, which is exempt from taxation pursuant to the
provisions of the Internal Revenue Code, 26 U.S.C., Section
501(c)(3), and which is itself a member of an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), if the membership organization is primarily engaged in advancing the purposes of its member organizations through fundraising, public awareness, or other efforts for the benefit of its member organizations, and if the member organization is primarily engaged either in providing educational services and programs concerning health-related diseases and conditions to individuals suffering from such health-related diseases and conditions or their caregivers and family members or support to such individuals, or in health-related research as to such diseases and conditions, or both. In order to qualify for the exemption authorized by this paragraph, the member nonprofit organization shall be required to provide proof to the Oklahoma Tax Commission of its membership status in the membership organization;

62. Sales of tangible personal property or services to or by an organization which is part of a national volunteer women’s service organization dedicated to promoting patriotism, preserving American history, and securing better education for children and which has at least 168,000 members in 3,000 chapters across the United States;

63. Sales of tangible personal property or services to or by a YWCA or YMCA organization which is part of a national nonprofit community service organization working to meet the health and social service needs of its members across the United States;
64. Sales of tangible personal property or services to or by a veteran’s organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(19) and which is known as the Veterans of Foreign Wars of the United States, Oklahoma Chapters;

65. Sales of boxes of food by a church or by an organization, which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3). To qualify under the provisions of this paragraph, the organization must be organized for the primary purpose of feeding needy individuals or to encourage volunteer service by requiring such service in order to purchase food. These boxes shall only contain edible staple food items;

66. Sales of tangible personal property or services to any person with whom a church has duly entered into a construction contract, necessary for carrying out such contract or to any subcontractor to such a construction contract;

67. Sales of tangible personal property or services used exclusively for charitable or educational purposes, to or by an organization which:

a. is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3),
b. has filed a Not-for-Profit Certificate of Incorporation in this state, and

c. is organized for the purpose of:

(1) providing training and education to developmentally disabled individuals,

(2) educating the community about the rights, abilities, and strengths of developmentally disabled individuals, and

(3) promoting unity among developmentally disabled individuals in their community and geographic area;

68. Sales of tangible personal property or services to any organization which is a shelter for abused, neglected, or abandoned children and which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3); provided, until July 1, 2008, such exemption shall apply only to eligible shelters for children from birth to age twelve (12) and after July 1, 2008, such exemption shall apply to eligible shelters for children from birth to age eighteen (18);

69. Sales of tangible personal property or services to a child care center which is licensed pursuant to the Oklahoma Child Care Facilities Licensing Act and which:
a. possesses a 3-star rating from the Department of Human Services Reaching for the Stars Program or a national accreditation, and

b. allows on-site universal prekindergarten education to be provided to four-year-old children through a contractual agreement with any public school or school district.

For the purposes of this paragraph, sales made to any person, firm, agency, or entity that has entered previously into a contractual relationship with a child care center for construction and improvement of buildings and other structures owned by the child care center and operated for educational purposes shall be considered sales made to a child care center. Any such person, firm, agency, or entity making purchases on behalf of a child care center shall certify, in writing, on the copy of the invoice or sales ticket the nature of the purchase. Any such person, or person acting on behalf of a firm, agency, or entity making purchases on behalf of a child care center in violation of this paragraph shall be guilty of a misdemeanor and upon conviction thereof shall be fined an amount equal to double the amount of sales tax involved or incarcerated for not more than sixty (60) days or both;

70. a. Sales of tangible personal property to a service organization of mothers who have children who are serving or who have served in the military, which service organization is exempt
from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(19) and which is known as the Blue Star Mothers of America, Inc. The exemption provided by this paragraph shall only apply to the purchase of tangible personal property actually sent to United States military personnel overseas who are serving in a combat zone and not to any other tangible personal property purchased by the organization. Provided, this exemption shall not apply to any sales tax levied by a city, town, county, or any other jurisdiction in this state.

b. The exemption authorized by this paragraph shall be administered in the form of a refund from the sales tax revenues apportioned pursuant to Section 1353 of this title, and the vendor shall be required to collect the sales tax otherwise applicable to the transaction. The purchaser may apply for a refund of the state sales tax paid in the manner prescribed by this paragraph. Within sixty (60) days after the end of each calendar quarter, any purchaser that is entitled to make application for a refund based upon the exempt treatment authorized by this paragraph may file an application for refund of the state sales taxes paid during such preceding calendar quarter. The Tax Commission shall prescribe a form for purposes of making the application for refund.
c. A purchaser who applies for a refund pursuant to this paragraph shall certify that the items were actually sent to military personnel overseas in a combat zone. Any purchaser that applies for a refund for the purchase of items that are not authorized for exemption under this paragraph shall be subject to a penalty in the amount of Five Hundred Dollars ($500.00);

71. Sales of food and snack items to or by an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), whose primary and principal purpose is providing funding for scholarships in the medical field;

72. Sales of tangible personal property or services for use solely on construction projects for organizations which are exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) and whose purpose is providing end-of-life care and access to hospice services to low-income individuals who live in a facility owned by the organization. The exemption provided by this paragraph applies to sales to the organization as well as to sales to any person with whom the organization has duly entered into a construction contract, necessary for carrying out such contract or to any subcontractor to such a construction contract. Any person making purchases on behalf
of such organization shall certify, in writing, on the copy of the
invoice or sales ticket to be retained by the vendor that the
purchases are made for and on behalf of such organization and set
out the name of such organization. Any person who wrongfully or
erroneously certifies that purchases are for any of the above-named
organizations or who otherwise violates this section shall be guilty
of a misdemeanor and upon conviction thereof shall be fined an
amount equal to double the amount of sales tax involved or
incarcerated for not more than sixty (60) days or both;

73. Sales of tickets for admission to events held by
organizations exempt from taxation pursuant to the provisions of the
Internal Revenue Code, 26 U.S.C., Section 501(c)(3) that are
organized for the purpose of supporting general hospitals licensed
by the State Department of Health;

74. Sales of tangible personal property or services:
   a. to a foundation which is exempt from taxation pursuant
to the provisions of the Internal Revenue Code, 26
U.S.C., Section 501(c)(3) and which raises tax-
deductible contributions in support of a wide range of
firearms-related public interest activities of the
National Rifle Association of America and other
organizations that defend and foster Second Amendment
rights, and
b. to or by a grassroots fundraising program for sales related to events to raise funds for a foundation meeting the qualifications of subparagraph a of this paragraph;

75. Sales by an organization or entity which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) which are related to a fundraising event sponsored by the organization or entity when the event does not exceed any five (5) consecutive days and when the sales are not in the organization’s or the entity’s regular course of business.

Provided, the exemption provided in this paragraph shall be limited to tickets sold for admittance to the fundraising event and items which were donated to the organization or entity for sale at the event;

76. Effective November 1, 2017, sales of tangible personal property or services to an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) and operates as a collaborative model which connects community agencies in one location to serve individuals and families affected by violence and where victims have access to services and advocacy at no cost to the victim;

77. Effective July 1, 2018, sales of tangible personal property or services to or by an association which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C.,
Section 501(c)(19) and which is known as the National Guard
Association of Oklahoma;

78. Effective July 1, 2018, sales of tangible personal property
or services to or by an association which is exempt from taxation
pursuant to the provisions of the Internal Revenue Code, 26 U.S.C.,
Section 501(c)(4) and which is known as the Marine Corps League of
Oklahoma;

79. Sales of tangible personal property or services to the
American Legion, whether the purchase is made by the entity
chartered by the United States Congress or is an entity organized
under the laws of this or another state pursuant to the authority of
the national American Legion organization;

80. Sales of tangible personal property or services to or by an
organization which is:
   a. exempt from taxation pursuant to the provisions of the
      Internal Revenue Code, 26 U.S.C., Section 501(c)(3),
   b. verified with a letter from the MIT Fab Foundation as
      an official member of the Fab Lab Network in
      compliance with the Fab Charter, and
   c. able to provide documentation that its primary and
      principal purpose is to provide community access to
      advanced 21st century manufacturing and digital
      fabrication tools for science, technology,
      engineering, art, and math (STEAM) learning skills,
developing inventions, creating and sustaining businesses, and producing personalized products;

81. Effective November 1, 2021, sales of tangible personal property or services used solely for construction and remodeling projects to an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), and which meets the following requirements:

   a. its primary purpose is to construct or remodel and sell affordable housing and provide homeownership education to residents of Oklahoma that have an income that is below one hundred percent (100%) of the Family Median Income guidelines as defined by the U.S. Department of Housing and Urban Development,

   b. it conducts its activities in a manner that serves public or charitable purposes, rather than commercial purposes,

   c. it receives funding and revenue and charges fees in a manner that does not incentivize it or its employees to act other than in the best interests of its clients, and

   d. it compensates its employees in a manner that does not incentivize employees to act other than in the best interests of its clients;
82. Effective November 1, 2021, sales of tangible personal property or services to a nonprofit entity, organized pursuant to Oklahoma law before January 1, 2022, exempt from federal income taxation pursuant to Section 501(c) of the Internal Revenue Code of 1986, as amended, the principal functions of which are to provide assistance to natural persons following a disaster, with program emphasis on repair or restoration to single-family residential dwellings or the construction of a replacement single-family residential dwelling. As used in this paragraph, “disaster” means damage to property with or without accompanying injury to persons from heavy rain, high winds, tornadic winds, drought, wildfire, snow, ice, geologic disturbances, explosions, chemical accidents or spills, and other events causing damage to property on a large scale. For purposes of this paragraph, an entity that expended at least seventy-five percent (75%) of its funds on the restoration to single-family housing following a disaster including related general and administrative expenses, shall be eligible for the exemption authorized by this paragraph;

83. Effective November 1, 2021, through December 31, 2024, sales of tangible personal property or services to a museum that:
   a. operates as a part of an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3),
b. is not accredited by the American Alliance of Museums, and

c. operates on an annual budget of less than One Million Dollars ($1,000,000.00);

84. Until July 1, 2022, sales of tangible personal property or services for use in a clinical practice or medical facility operated by an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code of the United States, 26 U.S.C., Section 501(c)(3), and which has entered into a joint operating agreement with the University Hospitals Trust created pursuant to Section 3224 of Title 63 of the Oklahoma Statutes. The exemption provided by this paragraph shall be limited to the purchase of tangible personal property and services for use in clinical practices or medical facilities acquired or leased by the organization from the University Hospitals Authority, University Hospitals Trust, or the University of Oklahoma on or after June 1, 2021; and

85. Sales of tangible personal property or services to a nonprofit entity, organized pursuant to Oklahoma law before January 1, 2019, exempt from federal income taxation pursuant to Section 501(c) of the Internal Revenue Code of 1986, as amended, the principal functions of which are to provide assistance to natural persons following a disaster, with program emphasis on repair or restoration to single-family residential dwellings or the
construction of a replacement single-family residential dwelling.

For purposes of this paragraph, an entity operated exclusively for charitable and educational purposes through the coordination of volunteers for the disaster recovery of homes (as derived from Part III, Statement of Program Services, of Internal Revenue Service Form 990) and offers its services free of charge to disaster survivors statewide who are low income with no or limited means of recovery on their own for the restoration to single-family housing following a disaster including related general and administrative expenses, shall be eligible for the exemption authorized by this paragraph.

The exemption provided by this paragraph shall only be applicable to sales made on or after the effective date of this act July 1, 2022.

As used in this paragraph, “disaster” means damage to property with or without accompanying injury to persons from heavy rain, high winds, tornadic winds, drought, wildfire, snow, ice, geologic disturbances, explosions, chemical accidents or spills, and other events causing damage to property on a large scale; and

86. Sales of feminine hygiene products to an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) and whose primary and principal purpose is to provide feminine hygiene products free of charge directly to individuals in need thereof and to organizations for distribution to those in need of such products. For the purposes of this paragraph, “feminine hygiene products” means
tampons, panty liners, menstrual cups, sanitary napkins, and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle.

SECTION 5. This act shall become effective November 1, 2023.

Passed the Senate the 23rd day of March, 2023.

Presiding Officer of the Senate

Passed the House of Representatives the ___ day of ________, 2023.

Presiding Officer of the House of Representatives