

**Fiscal Impact**  
2<sup>nd</sup> Session of the 59<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 3738</b>
<b>Version:</b>	<b>ENGR</b>
<b>Author:</b>	<b>Sen. Kidd</b>
<b>Date:</b>	<b>03/26/2024</b>

**Fiscal Analysis**

HB 3738 expands the agricultural sales tax exemption to include the production of timber, seedling production, and forestry management. The Oklahoma Tax Commission expects an unknown decrease in state sales tax revenue as there is an unknown number of additional permit holders exempted by the proposal.

**FY'25 Impact:** Unknown Decrease in State Sales Tax Revenues

**Full Year Impact:** Unknown Decrease in State Sales Tax Revenues

Prepared by: Senate Fiscal Staff