

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 COMMITTEE SUBSTITUTE

4 FOR ENGROSSED

5 SENATE BILL NO. 133

By: Bullard and Burns of the  
Senate

6 and

7 Pfeiffer of the House

8  
9 COMMITTEE SUBSTITUTE

10 [ sales tax - medical marijuana grow - exemption -  
11 effective date ]

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14 ~~BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:~~

15 SECTION 1. NEW LAW A new section of law to be codified  
16 in the Oklahoma Statutes as Section 1358.2 of Title 68, unless there  
17 is created a duplication in numbering, reads as follows:

18 There are hereby specifically exempted from the tax levied by  
19 Section 1350 et seq. of Title 68 of the Oklahoma Statutes sales of  
20 tangible personal property to be and in fact used in the growing of  
21 marijuana for medical marijuana products such as but not limited to  
22 soil, fertilizer, seed or plants to any person regularly engaged in  
23 raising marijuana for medical marijuana production.

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SECTION 2. This act shall become effective November 1, 2023.

59-1-8237 JM 04/13/23