



OKLAHOMA TAX COMMISSION

August 20, 2008

SALES TAX EXEMPTION FOR OKLAHOMA STATE GOVERNMENTAL ENTITIES

Dear Vendor:

Please be advised that all governmental entities of the State of Oklahoma are exempt from Oklahoma sales or use taxes pursuant to Title 68, O.S. 2001, Section 1356(1). Therefore, direct purchases made by a state entity are exempt from sales tax whereas purchases made by a contractor in fulfilling a State contract are taxable to the contractor.

The Oklahoma Tax Commission does not issue "sales tax exempt numbers" to entities that are exempt by statute. This letter may be used as formal documentation concerning sales tax exemptions.

Sincerely

OKLAHOMA TAX COMMISSION
Taxpayer Services Division